

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/P41

February 14, 2022

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, Monday, 14th February, 2022, at the registered office of the company, which commenced at 05:00 p.m. and concluded at 06:00 p.m. and the Board considered the following agenda:

1. Approved the Unaudited Standalone Financial Results for the Quarter ended as on 31st December, 2021.

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 AWATAR KABRA
MANAGING DIRECTOR
DIN: 00650817

ENCL: As Stated

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.aacI.co.in

Unaudited Standalone Financial Results for the period ended on December, 2021

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

	Particulars	For the Quarter			For the Nine Months		Year
		ended on	ended on	ended on	ended on	ended on	ended on
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	8.19	25.68	2.71	148.03	2.71	361.20
II	Other Income	5.37	-	-	5.37	-	36.43
III	Total Revenue (I+II)	13.56	25.68	2.71	153.40	2.71	397.63
IV	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock in trade	8.19	108.33	7.47	128.86	31.81	321.17
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	2.88	(92.25)	(53.10)	11.05	(192.19)	12.20
	Employee benefits expenses	3.75	4.65	2.76	11.25	8.28	13.14
	Finance Costs	0.73	-	-	0.74	0.01	0.02
	Depreciation and amortization expense	-	-	-	-	-	-
	Other Expenses	4.26	1.31	1.72	5.68	2.13	7.25
	Total Expenses	19.81	22.04	(41.15)	157.58	(149.96)	353.78
V	Profit before exceptional and extraordinary items and tax (III-IV)	(6.25)	3.64	43.86	(4.18)	152.67	43.85
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	(6.25)	3.64	43.86	(4.18)	152.67	43.85
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	(6.25)	3.64	43.86	(4.18)	152.67	43.85
X	Tax Expenses						
	1) Current tax	(0.32)	0.32	-	-	-	6.84
	2) MAT Credit	0.32	(0.32)	-	-	-	(6.84)
	3) Deferred tax	-	-	-	-	-	-
	4) Short / (Excess) Provision	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(6.25)	3.64	43.86	(4.18)	152.67	43.85
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)	(6.25)	3.64	43.86	(4.18)	152.67	43.85
XVI	Other Comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	1,212.68	130.74	400.50	1,750.09	298.91	30.02
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(317.86)	(29.91)	(91.63)	(440.91)	(68.39)	(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	-	-	-	-	-	-
XVII	Total Comprehensive Income	888.57	104.47	352.73	1,305.00	383.19	67.00
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	1,765.42	876.84	776.59	1,765.42	776.59	460.41
XX	Earning per share						
	1) Basic	12.15	1.43	4.82	17.84	5.24	0.92
	2) Diluted	12.15	1.43	4.82	17.84	5.24	0.92



Segmentwise Revenue, Results, Assets and Liabilities (Standalone)

Sr. No.	Particulars	For the Quarter			For the Nine Months		Year
		ended on 31-Dec-21 Unaudited	ended on 30-Sep-21 Unaudited	ended on 31-Dec-20 Unaudited	enden on 31-Dec-21 Unaudited	ended on 31-Dec-20 Unaudited	ended on 31-Mar-21 Audited
1	SEGMENT REVENUE:						
-	Trading In Shares	-	6.29	2.71	18.41	2.71	35.46
-	Trading Others	8.19	19.39	-	129.62	-	325.74
	TOTAL SEGMENT REVENUE	8.19	25.68	2.71	148.03	2.71	361.20
2	SEGEMENT RESULTS:						
-	Trading In Shares						
	Purchases	-	89.48	7.47	-	31.81	0.94
	Add\Less: Changes in Inventory	-	(92.25)	(53.10)	11.05	(192.19)	12.20
	Other Expenses	-	4.48	4.48	0.02	10.42	0.05
	Segment Results	-	9.06	43.86	7.34	152.67	22.27
-	Trading Others						
	Purchases	8.19	18.85	-	128.86	-	320.23
	Add\Less: Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	-
	Segment Results	-	0.54	-	0.76	-	5.51
	Total Segment Results	-	9.60	43.86	8.10	152.67	27.78
	Add: Unallocable Corporate Income	5.37	-	-	5.37	-	36.43
	Less: Unallocable Corporate Expenses (Net)	(11.62)	(5.96)	-	(17.65)	-	(20.36)
	Less: Exceptional Items	-	-	-	-	-	-
	Profit Before Tax	(6.25)	3.64	43.86	(4.18)	152.67	43.85
3	SEGEMENT ASSETS:						
-	Trading In Shares	-	140.34	377.99	-	377.99	11.05
-	Trading Others	40.98	101.63	-	40.98	-	272.65
	Add: Unallocable Assets	2,540.62	1,573.45	1,133.38	2,540.62	1,133.38	1,152.18
	Total Segment Assets	2,581.60	1,815.42	1,511.37	2,581.60	1,511.37	1,435.88
4	SEGEMENT LIABILITIES:						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	19.67	183.29	-	19.67	-	236.89
	Add: Unallocable Liabilities	64.96	23.74	3.23	64.96	3.23	7.03
	Total Segment Liabilities	84.63	207.03	3.23	84.63	3.23	243.92
5	CAPITAL EMPLOYED:						
	Equity Share Capital	731.55	731.55	731.55	731.55	731.55	731.55
	Other Equity	1,765.42	876.84	776.59	1,765.42	776.59	460.41
	Total Capital Employed	2,496.97	1,608.39	1,508.14	2,496.97	1,508.14	1,191.96

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 Saturday, February 14, 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.
- Figures for the quarter ended 31st December 2021 as reported in these financial results are the balancing figures between unaudited figures for the nine months period ended 31st December, 2021 and half year ended 30th September, 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 31.12.2021.
- 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 :-FEBRUARY 14, 2022
PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

KRISHNA AWATAR KABRA
Managing Director
(DIN: -00650817)



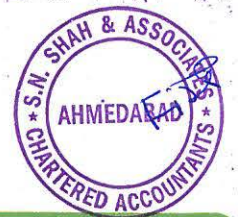
Independent Auditor's Review Report on Unaudited Standalone Quarterly and Nine Months Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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, 2021**, 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.



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

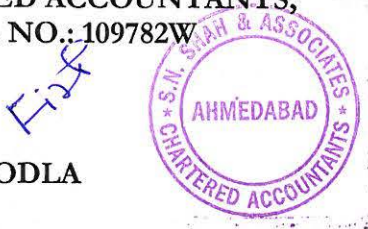


Gandhidham Branch

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 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: 22126770ACCNVK6567
DATE: 14TH FEBRUARY, 2022
PLACE: AHMEDABAD**