

DISHA RESOURCES LTD.

Regd. Office: 3, Rajesh Apartment, B/H Ajanta Comm. Estate, Off Ashram Road, Ahmedabad, Gujarat 380014

CIN : L65910GJ1995PLC024869 website : www.aacI.co.in email : info@aacI.co.in Tel : Ph. No.: +91-79-2754 0790

(Amount in Lacs)

	Particulars	Quarter ended on		Year ended on	
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	38.05	28.04	10.56	67.97
II	Other Income	-	39.35	-	39.35
III	Total Income (I+II)	38.05	67.39	10.56	107.32
IV	Expenses				
	(a) Cost of Materials consumed	-	-	-	-
	(b) Purchases of Stock-in-Trade	123.94	47.58	10.23	61.95
	(c) Change in inventories of finished goods, Stock-in-trade and work-in-progress	-87.76	-50.64	2.35	-33.50
	(d) Employee benefits expense	2.16	2.16	-	8.64
	(e) Finance Costs	-	-	-	0.02
	(f) Depreciation and amortisation expense	-	-	-	-
	(f) Other expenses	1.31	45.44	-	52.08
	Total Expenses (IV)	39.65	44.54	12.58	89.19
V	Profit/(Loss) before exceptional items and tax (I-IV)	-1.60	22.85	-2.02	18.13
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	-1.60	22.85	-2.02	18.13
VIII	Tax expense:				
	(i) Current tax	-	-	-	-
	(ii) Deferred Tax	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	-1.60	22.85	-2.02	18.13
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)	-1.60	22.85	-2.02	18.13
XIV	Other comprehensive Income				
	A- (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	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)	-1.60	22.85	-2.02	18.13
	(Comprising Profit/(Loss) and other Comprehensive Income for the period)				
XVI	Earning per equity share (for continuing operation);				
	(1) Basic	-0.02	0.31	-0.03	0.25
	(2) Diluted	-0.02	0.31	-0.03	0.25
XVII	Earning per equity share (for discontinued operation);				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-



XVIII	Earning per equity share (for discontinued & continuing operations)				
	(1) Basic	-0.02	0.31	-0.03	0.25
	(2) Diluted	-0.02	0.31	-0.03	0.25

Note:

- The statements have been reviewed by the Statutory Auditors and approved by the Board of Directors at its meeting held on August 13, 2018. The results for the Quarter ended on June 30, 2018 are subject to "Limited Review" by the Statutory Auditors of the Company and there are no qualification in the Limited Review Report.
- Segmentwise report is not applicable to the Company.
- Company had received Nil complaint from shareholder during the Quarter ended on 30.06.2018
- The Company has adopted Indian Accounting Standard ("IND AS") with effect from 1st April, 2017 and the Financials Results for the quarter ended on June 30, 2018 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind As) prescribed under Section 133 of the Act 2013 and other accounting principles generally accepted in India.
- Figures have been regrouped, reclassified and rearranged wherever necessary.

Date: 13.08.2018

Place: Ahmedabad

For, DISHA RESOURCES LIMITED



Krishna Awtar Kabra
KRISHNA AWATAR KABRA
MANAGING DIRECTOR

DIN:00650817

S.N. SHAH & ASSOCIATES

Chartered Accountants

S.N. Shah

B.Com., LL.B., F.C.A., DISA(ICA)

Firoj G. Bodla B.Com , F.C.A.

Priyam S. Shah B. Com., F.C.A.

Palak K. Patel B. Com., F.C.A.

Kaivan R. Parekh B. Com., A.C.A.

"SAPAN HOUSE", 10-B Government Servant
Co-Operative Society,
Opp. Municipal Market,

C.G. Road,
Ahmedabad - 380 009
Phone: 079-40098280

LIMITED REVIEW REPORT

**Review Report to,
The Board of Directors
DISHA RESOURCES LIMITED
(Formerly Arihant Avenues & Credit Ltd.)**

We have reviewed the accompanying statement of Unaudited Financial Result of DISHA RESOURCES LIMITED ("the Company") for the Quarter ended on June 30, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5 July, 2016. This statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to report on these financial statement based on our review.

We conducted our review 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.



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 recognition and measurement principles laid down in the applicable 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 has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5 July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

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

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**FIROJ G. BODLA
PARTNER**
M. NO.: 126770



DATE: AUGUST 13, 2018

PLACE: AHMEDABAD