

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/2025-26/P52

November 14, 2025

To,

The Manager, Listing

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400 001

SYMBOL: DRL

ISIN: INE193D01019

CODE: 531553

Dear Sir/Madam,

Sub: Outcome of Board Meeting

With regard to above this is to inform you that a meeting of Board of Directors was held today, Friday, 14th November, 2025, which Commenced at 04:00 p.m. and concluded at 4:30 p.m. and the Board considered the following agenda items:

1. The Board of Directors has approved Unaudited Standalone Financial Results of the Company for the Second quarter and half year ended on 30th September 2025. Please find attached herewith the Standalone unaudited Financial Results along with the limited review report of Statutory Auditors in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - **Enclosed**.

You are requested to kindly intimate the members of Stock Exchange and public at large accordingly.

Thanking You,

Faithfully Yours,

FOR DISHA RESOURCES LIMITED

DHWANI NAGAR

COMPANY SECRETARY AND COMPLIANCE OFFICER

M.NO: 71158

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, 2025						
(Rs. In Lakhs) Except EPS and Face Value of Share						
	Particulars	Quarter			Half Year	
		Ended on	Ended on	Ended on	Ended on	Year
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	46.36	2.93	3.25	49.29	3.25
II	Other Income	5.43	0.01	0.12	5.44	1.30
III	Total Revenue (I+II)	51.79	2.94	3.37	54.73	27.48
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of Stock in Trade	46.11	-	-	46.11	-
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	-	-	-
	Employee Benefits Expenses	4.80	4.85	4.84	9.65	8.86
	Finance Costs	0.01	0.01	0.01	0.02	0.01
	Depreciation and amortization expense	0.04	0.04	0.02	0.08	0.05
	Other Expenses	2.35	6.43	20.21	8.78	25.53
	Total Expenses	53.31	11.33	25.08	64.64	57.40
V	Profit before exceptional and extraordinary items and tax (III-IV)	(1.52)	(8.39)	(21.71)	(9.91)	(29.92)
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	(1.52)	(8.39)	(21.71)	(9.91)	(29.92)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	(1.52)	(8.39)	(21.71)	(9.91)	(29.92)
X	Tax Expenses					
	1) Current tax	-	-	-	-	-
	2) MAT Credit	-	-	-	-	-
	3) Deferred tax	0.43	2.09	0.52	2.52	2.92
	4) Short / (Excess) Provision	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(1.09)	(6.30)	(21.19)	(7.39)	(56.68)
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)	(1.09)	(6.30)	(21.19)	(7.39)	(56.68)
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	(844.37)	(324.35)	39.92	(1,168.72)	470.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	245.88	94.45	(11.62)	340.33	(137.06)
	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	(599.58)	(236.20)	7.11	(835.78)	306.65
XVIII	Paid up Equity Share Capital (Face Value Rs. 10/- each)	731.55	731.55	731.55	731.55	731.55
XIX	Other Equity excluding Revaluation Reserve	2,255.72	2,855.30	3,395.67	2,255.72	3,395.67
XX	Earning per share					
	1) Basic	(0.05)	(0.35)	0.11	(0.40)	4.19
	2) Diluted	(0.05)	(0.35)	0.11	(0.40)	4.19



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Segmentwise Revenue, Results, Assets and Liabilities (Standalone)

Sr. No.	Particulars	Quarter			Half Year		Year
		Ended on	Ended on	Ended on	Ended on	Ended on	Ended on
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE:						
-	Trading In Shares	-	2.93	3.25	2.93	3.25	3.25
-	Trading Others	46.36	-	-	46.36	-	-
	TOTAL SEGMENT REVENUE	46.36	2.93	3.25	49.29	3.25	3.25
2	SEGEMENT RESULTS:						
-	Trading In Shares						
	Purchases	-	-	-	-	-	-
	Add\ (Less): Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	-
	Segment Results	-	2.93	3.25	2.93	3.25	3.25
-	Trading Others						
	Purchases	46.11	-	-	46.11	-	-
	Add\ (Less): Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	-
	Segment Results	0.25	-	-	0.25	-	-
	Total Segment Results	0.25	2.93	3.25	3.18	3.25	3.25
	Add: Unallocable Corporate Income	5.43	0.01	0.12	5.44	1.30	24.23
	Less: Unallocable Corporate Expenses (Net)	(7.20)	(11.33)	(25.08)	(18.53)	(34.45)	(57.40)
	Less: Exceptional Items	-	-	-	-	-	-
	Profit Before Tax	(1.52)	(8.39)	(21.71)	(9.91)	(29.90)	(29.92)
3	SEGEMENT ASSETS:						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	59.60	10.92	10.92	59.60	10.92	10.92
	Add: Unallocable Assets	3,033.09	3,630.01	4,214.57	3,033.09	4,214.57	3,863.28
	Total Segment Assets	3,092.69	3,640.93	4,225.49	3,092.69	4,225.49	3,874.20
4	SEGEMENT LIABILITIES:						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	48.41	-	-	48.41	-	-
	Add: Unallocable Liabilities	57.01	54.08	98.27	57.01	98.27	51.43
	Total Segment Liabilities	105.42	54.08	98.27	105.42	98.27	51.43
5	CAPITAL EMPLOYED:						
	Equity Share Capital	731.55	731.55	731.55	731.55	731.55	731.55
	Other Equity	2,255.72	2,855.30	3,395.67	2,255.72	3,395.67	3,091.22
	Total Capital Employed	2,987.27	3,586.85	4,127.22	2,987.27	4,127.22	3,822.77

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 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 30th September 2025 as reported in these financial results are the balancing figures between unaudited figures for the half year ended 30th September, 2025 and quarter ended 30th June, 2025.
- 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 30.09.2025.
- 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



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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.

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)	2,255.72
Less: Reserve for Equity Instrument Through Other Comprehensive Income (OCI) created out of Fair Valuation of Investment in Shares	(1,841.18)
Net Worth As Per Section 2(57)	<u>1,146.09</u>

7 Figures have been regrouped, reclassified and rearranged wherever necessary.

8 The above results of the Company are available on the Company's website www.disharesourcesltd.com and also on www.bseindia.com

DATE :- NOVEMBER 14, 2025

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, 2025

Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars		AMOUNT IN Rs. 30-Sep-2025	AMOUNT IN Rs. 31-Mar-2025
		Un-Auditted	Audited
I. ASSETS			
1 Non Current Assets			
(a) Property, Plant & Equipment		0.32	0.40
(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		2,709.25	3,537.64
(ii) Trade Receivables		-	-
(iii) Loans & Advances		179.97	188.03
(iv) Others - Security Deposit		0.01	0.01
(i) Deferred Tax Assets (Net)		17.07	14.55
(j) Income Tax Assets (Net)		-	-
(k) Other Non-current Assets		14.28	10.74
Total Non- Current Assets		2,920.90	3,751.37
2 Current Assets			
(a) Inventories		-	-
(b) Financial assets			
(i) Investments		-	-
(ii) Trade Receivables		59.60	10.92
(iii) Cash and Cash Equivalents		1.76	1.50
(iv) Bank balance other than (iii) above		-	-
(v) Loans & Advances		100.00	100.00
(vi) Others (Balances with Government Authorities and Other Receivables)		10.43	7.99
(c) Current Tax Assets (Net)		-	2.42
(d) Other Current Assets		-	-
Total Current Assets		171.79	122.83
Total Assets		3,092.69	3,874.20
II. EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital		731.55	731.55
(b) Other Equity		2,255.72	3,091.22
Total Equity		2,987.27	3,822.77
2 Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		50.00	50.00
(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		50.00	50.00
3 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(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		54.87	0.64
(iii) Other Financial Liabilities (other than those specified in (c))		-	-
(b) Other Current Liabilities		0.55	0.79
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)		-	-
Total Current Liabilities		55.42	1.43
Total Liabilities		105.42	51.43
Total Equity and Liabilities		3,092.69	3,874.20

DATE :- NOVEMBER 14, 2025
PLACE :- AHMEDABAD



FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

KRISHNA AWATAR KABRA

Managing Director

(DIN: -00650817)

Cash Flow Statement

PARTICULARS	AMOUNT IN Rs. 30-Sep-2025	AMOUNT IN Rs. 30-Sep-2024	AMOUNT IN Rs. 31-Mar-2025
	Un-Auditted	Un-Auditted	Audited
Cash flow from operating activities:			
Net profit before tax as per statement of profit and loss	(9.91)	(29.90)	(29.92)
Adjusted for:			
Provision for gratuity	-	-	-
Depreciation & amortization	0.08	0.05	0.13
Profit on sale of fixed assets	-	-	-
Profit on sale of Investments	(0.01)	-	-
Loss on sale of Investments	-	19.87	18.64
Interest & finance costs	-	-	-
Interest Income	(5.42)	-	(20.22)
Dividend Income	-	(1.30)	(4.01)
Operating cash flow before working capital changes	(15.26)	(11.28)	(35.38)
Adjusted for:			
(Increase)/ decrease in inventories	-	-	-
(Increase)/ decrease in trade receivables	(48.68)	-	-
(Increase)/ decrease in other non-current assets & Loans & Advances	4.52	-	-
(Increase)/ decrease in Current Loans & Advances	-	369.80	387.02
(Increase)/ decrease in other current assets	-	100.00	100.00
(Increase)/ decrease in other current assets	-	(13.28)	-
Increase/ (decrease) in other current/non current liabilities	-	-	-
Increase/ (decrease) in trade payables	54.21	2.96	0.80
Increase/ (decrease) in other financial liabilities	-	(0.06)	-
Increase/ (decrease) in short term provisions	(0.23)	-	-
Increase/ (decrease) in MAT credit entitlement	-	-	-
Increase/ (decrease) in long term provisions	-	-	-
Cash generated from / (used in) operations	(5.44)	448.14	452.44
Income taxes paid (Net)	-	(0.13)	(30.30)
Net cash generated from/ (used in) operating activities [A]	(5.44)	448.01	422.14
Cash flow from investing activities:			
Purchase of PPE	-	(0.27)	(0.27)
Purchase of Intangible Assets	-	-	-
Sale of PPE	-	-	-
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	-	(882.56)	(914.34)
Sale of Non-current investments	0.28	605.97	638.98
Interest received	5.42	-	20.22
Dividend received	-	1.30	4.01
Increase/decrease in other security deposits	-	-	-
Net cash flow from/(used) in investing activities [B]	5.70	(275.56)	(251.40)
Cash flow from financing activities:			
Proceeds from long term borrowing (net)	-	-	-
Repayment to long term borrowing (net)	-	(175.00)	(175.00)
Proceeds from short term borrowing (net)	-	-	-
Interest paid	-	-	-
Net cash flow from/(used in) financing activities [C]	-	(175.00)	(175.00)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	0.26	(2.55)	(4.26)
Cash & cash equivalents as at beginning of the year	1.50	5.76	5.76
Closing Balance of Cash & Cash Equivalents	1.76	3.21	1.50

DATE :- NOVEMBER 14, 2025
PLACE :- AHMEDABAD



FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

(Signature)

KRISHNA AWTAR KABRA

Managing Director
(DIN: -00650817)

DISHA RESOURCES LIMITED

(CIN: L74110GJ1995PLC024869)

Regd. Office : 3, Rajesh Apartment, B/H , Ajanta Comm. 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

CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

PARTICULARS	FOR THE HALF ENDED 30TH SEPTEMBER, 2025 (UNAUDITED)	FOR THE HALF ENDED 30TH SEPTEMBER, 2024 (UNAUDITED)	For the Year Ended 31ST MARCH, 2025 (AUDITED)
(A) Cash Flow from Operating Activities			
Profit after Taxes	(9.91)	(29.90)	(29.92)
Operating Profit / (Loss) before Working Capital changes			
Depreciation & Amortisation	0.08	0.05	0.13
Interest Received	(5.42)	-	(20.22)
Dividend Income	-	(1.30)	(4.01)
Profit on Sale of Investments	(0.01)	19.87	18.64
Loss on Sale of Investments	-	-	-
Interest & Financial Charges	-	-	-
Provision For Taxation	-	-	-
Deferred Tax	-	-	-
Excess Provision for Earlier Year Taxes	-	-	-
Reversal of previous year MAT Credit	-	-	-
Share warrants forfeited during the year	-	-	-
Operating Profit Before Working Capital Changes	(15.26)	(11.28)	(35.38)
Changes in Working Capital :			
Inventories	-	-	-
Other Current Assets	-	(13.28)	-
Short-term advances	-	100.00	100.00
Other Current Liabilities & Provisions	(0.23)	(0.06)	-
Trade and other Payables	54.21	2.96	0.80
Trade and other Receivables	(48.68)	-	-
Long-term advances	8.06	369.80	387.02
Other Non Current Assets	(3.54)	-	-
Cash generated from Current assets	(5.44)	448.14	452.44
Direct Taxes Paid	-	(0.13)	(30.30)
Net Cash Flow from Operating Activities (A)	(5.44)	448.01	422.14
(B) Net Cash Flow from Investing Activities			
Interest Receipts	5.42	-	20.22
Dividend Income	-	1.30	4.01
Investment in Equity Shares	-	(882.56)	(914.34)
Sale Proceeds from Equity Shares	0.28	605.97	638.98
Purchase of Property, Plant & Equipment	-	(0.27)	(0.27)
Purchase of Intangible Assets	-	-	-
Net Cash Flow from Investing Activities (B)	5.70	(275.56)	(251.40)
(C) Cash Flow from Financing Activities			
Proceeds from Fresh issue of Share Capital	-	-	-
Proceeds against Share Warrants	-	-	-
Proceeds From Long Term Borrowings	-	-	-
Repayment to Long Term Borrowings	-	(175.00)	(175.00)
Share Application Money Received Pending Allotment	-	-	-
Interest & Financial Charges	-	-	-
Net Cash Flow from Financing Activities (C)	-	(175.00)	(175.00)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	0.26	(2.55)	(4.26)
Cash and Cash Equivalents at the beginning of the period	1.50	5.76	5.76
Cash and Cash Equivalents at the end of the period	1.76	3.21	1.50

DATE :-NOVEMBER 14, 2025

PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED



Krishna Awtar Kabra

KRISHNA AWATAR KABRA

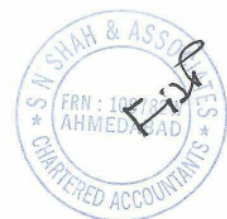
MANAGING DIRECTOR

DIN: 00650817

Independent Auditor's Review Report On Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of Disha Resources Limited Pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to,
The Board of Directors of,
DISHA RESOURCES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of **Disha Resources Limited** ("the Company"), for the quarter ended on 30th September, 2025 and year to date results from 1st April, 2025 to 30th September, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement which is the responsibility of the Company's Management 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 ('the Act') read with relevant rules issued there-under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Obligations and Disclosure Requirements. 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (the ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
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 recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind-AS) specified under section 133 of the Companies Act, 2013, read with applicable 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 and 52 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 BODLA
PARTNER
M. NO.: 126770
DATE: NOVEMBER 14, 2025
PLACE: AHMEDABAD
UDIN: 25126770BMITMT8775**

