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/2026-27/P46
November 02, 2026

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, Monday, 02nd November, 2026, which Commenced at 4:00 p.m. and concluded at 4:30 p.m. and the Board considered the following agenda items along with other agenda items:

1. The Board of Directors has approved Unaudited Standalone financial results of the Company for the quarter and Half year ended on 30th September, 2026. Please find attached herewith the Standalone Financial Results together with the Limited Review Report thereon 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 LALITBHAI NAGAR

Digitally signed by DHWANI LALITBHAI NAGAR
Date: 2026.11.02 17:20:26 +05'30'

DHWANI NAGAR
COMPANY SECRETARY AND COMPLIANCE OFFICER
M.NO: 71158

ENCL: As Above

S N Shah & Associates
Chartered Accountants

S N Shah & Associates LLP
www.snshahassociates.com
info@snshahassociates.com
(M) 98244 31031
(O) 079-40098280

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, 2026 and year to date results from 1st April, 2026 to 30th September, 2026, 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.

S N SHAH & ASSOCIATES LLP
FRN. 109782W
W101316
AHMEDABAD
CHARTERED ACCOUNTANTS

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 LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: 109782W/W101311

S N SHAH & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * FRN. 109782W/ W101311 AHMEDABAD

FIROJ BODLA
PARTNER
M. NO.: 126770
DATE: NOVEMBER 02, 2026
PLACE: AHMEDABAD
UDIN: 26126770IKVJ559864

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, 2026

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

	Particulars	Quarter			Half Year		Year
		Ended on 30-Sep-26 Unaudited	Ended on 30-Jun-26 Unaudited	Ended on 30-Sep-25 Unudited	Ended on 30-Sep-26 Unaudited	Ended on 30-Sep-25 Unaudited	Ended on 31-Mar-26 Audited
I	Revenue from operations	104.89	73.17	46.36	178.06	49.29	143.96
II	Other Income	7.13		5.43	7.13	5.44	13.39
III	**Total Revenue (I+II)**	**112.02**	**73.17**	**51.79**	**185.19**	**54.73**	**157.35**
IV	**Expenses**						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchase of Stock in Trade	104.19	72.23	46.11	176.42	46.11	128.08
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	-	-	-	-
	Employee Benefits Expenses	4.26	4.34	4.80	8.60	9.65	20.09
	Finance Costs	-	0.01	0.01	0.01	0.02	0.03
	Depreciation and amortization expense	0.02	0.02	0.04	0.04	0.08	0.15
	Other Expenses	2.42	6.12	2.35	8.54	8.78	12.89
	Total Expenses	**110.89**	**82.72**	**53.31**	**193.61**	**64.64**	**161.24**
V	Profit before exceptional and extraordinary items and tax (III-IV)	**1.13**	**(9.55)**	**(1.52)**	**(8.42)**	**(9.91)**	**(3.89)**
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	**1.13**	**(9.55)**	**(1.52)**	**(8.42)**	**(9.91)**	**(3.89)**
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	**1.13**	**(9.55)**	**(1.52)**	**(8.42)**	**(9.91)**	**(3.89)**
X	Tax Expenses						
	1) Current tax	-	-	-	-	-	-
	2) MAT Credit	-	-	-	-	-	-
	3) Deferred tax	(0.28)	2.72	0.43	2.44	2.52	1.15
	4) Short / (Excess) Provision	-	-	-	-	-	-
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**0.85**	**(6.83)**	**(1.09)**	**(5.98)**	**(7.39)**	**(2.74)**
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)**	**0.85**	**(6.83)**	**(1.09)**	**(5.98)**	**(7.39)**	**(2.74)**
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	473.83	246.53	(844.37)	720.36	(1,168.72)	(2,097.46)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(137.98)	(71.79)	245.88	(209.77)	340.33	610.78
	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**	**336.70**	**167.91**	**(599.58)**	**504.61**	**(835.78)**	**(1,489.42)**
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**	2,106.67	1,769.97	2,255.72	2,106.67	2,255.72	1,602.06
XX	**Earning per share**						
	1) Basic	**0.21**	**(0.37)**	**(0.05)**	**(0.16)**	**(0.40)**	**(0.04)**
	2) Diluted	**0.21**	**(0.37)**	**(0.05)**	**(0.16)**	**(0.40)**	**(0.04)**

DISHA RESOURCES LIMITED AHMEDABAD

Segmentwise Revenue, Results, Assets and Liabilities (Standalone)

Sr. No.	Particulars	Quarter			Half Year		Year
		Ended on 30-Sep-26 Unaudited	Ended on 30-Jun-26 Unaudited	Ended on 30-Sep-25 Unudited	Ended on 30-Sep-26 Unaudited	Ended on 30-Sep-25 Unaudited	Ended on 31-Mar-26 Audited
1	**SEGMENT REVENUE:**						
-	Trading In Shares	-	-	-	-	2.93	2.93
-	Trading Others	104.89	73.17	46.36	178.06	46.36	129.06
-	Service Income	-	-	-	-	-	11.97
	TOTAL SEGMENT REVENUE	**104.89**	**73.17**	**46.36**	**178.06**	**49.29**	**143.96**
2	**SEGEMENT RESULTS:**						
-	**Trading In Shares**						
	Purchases	-	-	-	-	-	-
	Add\(Less): Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	-
	Segment Results	-	-	-	-	2.93	2.93
-	**Trading Others**						
	Purchases	104.19	72.23	46.11	176.42	46.11	128.08
	Add\(Less): Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	-
	Segment Results	0.70	0.94	0.25	1.64	0.25	0.98
-	**Service Income**	-	-	-	-	-	11.97
	Total Segment Results	**0.70**	**0.94**	**0.25**	**1.64**	**3.18**	**15.88**
	Add: Uallocable Corporate Income	7.13	-	5.43	7.13	5.44	13.39
	Less: Unallocable Corporate Expenses (Net)	(6.70)	(10.49)	(7.20)	(17.19)	(18.53)	(33.16)
	Less: Exceptional Items	-		-	-		-
	Profit Before Tax	**1.13**	**(9.55)**	**(1.52)**	**(8.42)**	**(9.91)**	**(3.89)**
3	**SEGEMENT ASSETS:**						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	110.13	76.83	59.60	110.13	59.60	-
	Add: Unallocable Assets	2,845.28	2,504.23	3,033.09	2,845.28	3,033.09	2,334.50
	Total Segment Assets	**2,955.41**	**2,581.06**	**3,092.69**	**2,955.41**	**3,092.69**	**2,334.50**
4	**SEGEMNT LIABILITIES:**						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	109.30	75.84	48.41	109.30	48.41	-
	Add: Unallocable Liabilities	7.89	3.70	57.01	7.89	57.01	0.89
	Total Segment Liabilities	**117.19**	**79.54**	**105.42**	**117.19**	**105.42**	**0.89**
5	**CAPITAL EMPLOYED:**						
	Equity Share Capital	731.55	731.55	731.55	731.55	731.55	731.55
	Other Equity	2,106.67	1,769.97	2,255.72	2,106.67	2,255.72	1,602.06
	Total Capital Employed	**2,838.22**	**2,501.52**	**2,987.27**	**2,838.22**	**2,987.27**	**2,333.61**

Notes:

1 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 Monday, November 02, 2026. 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.

2 Figures for the quarter ended 30th September 2026 as reported in these financial results are the balancing figures between unaudited figures for the half year ended 30th September, 2026 and quarter ended 30th June, 2026.

3 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 accodingly the company has identified two reportable segments i.e. Trading In Shares and Trading Others, the details whereof have been given above.

4 Company had received Nil complaint from shareholder during the Quarter ended on 30.09.2026.

5 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



6 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)	2,106.67
Less: Reserve for Equity Instrument Through Other Comprehensive Income (OCI) created out of Fair Valuation of Investment in Shares	(1,693.48)
Net Worth As Per Section 2(57)	**1,144.74**

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 02, 2026
PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

DISHA RESOURCES LIMITED AHMEDABAD

KRISHNA AWTAR 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, 2026

Statement of Assets & Liabilities

(Rs. In Lakhs)

				Particulars	AMOUNT IN Rs. 30-Sep-2026 Un-Auditted	AMOUNT IN Rs. 31-Mar-2026 Audited
I.	ASSETS					
1	Non Current Assets					
	(a)			Property, Plant & Equipment	0.21	0.25
	(b)			Capital Work in progress	-	-
	(c)			Investment Properties	-	-
	(d)			Goodwill	-	-
	(e)			Other Intagible Assets	-	-
	(f)			Intangible assets under development	-	-
	(g)			Biological assets other than bearer plants	-	-
	(h)			Financial Assets		
		(i)		Non Current Investments	2,561.55	2,050.96
		(ii)		Trade Receivables	-	-
		(iii)		Loans & Advances	237.30	227.19
		(iv)		Others - Security Deposit	0.01	0.01
	(i)			Deferred Tax Assets (Net)	18.13	15.69
	(j)			Income Tax Assets (Net)	-	-
	(k)			Other Non-current Assets	14.78	14.78
				Total Non- Current Assets	**2,831.98**	**2,308.88**
2	Current Assets					
	(a)			Inventories	-	-
	(b)			Financial assets		
		(i)		Investments	-	-
		(ii)		Trade Receivables	110.13	-
		(iii)		Cash and Cash Equivalents	1.02	13.67
		(iv)		Bank balance other than (iii) above	-	-
		(v)		Loans & Advances	-	-
		(vi)		Others (Balances with Government Authorities and Other Receivables)	12.09	10.42
	(c)			Current Tax Assets (Net)	0.02	1.53
	(d)			Other Current Assets	0.17	-
				Total Current Assets	**123.43**	**25.62**
				Total Assets	**2,955.41**	**2,334.50**
II.	EQUITY AND LIABILITIES					
1	Equity					
	(a)			Equity Share Capital	731.55	731.55
	(b)			Other Equity	2,106.67	1,602.06
				Total Equity	**2,838.22**	**2,333.61**
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 Liabiilities	**-**	**-**
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	117.00	0.35
		(iii)		Other Financial Liabilities (other than those specified in (c))	-	-
	(b)			Other Current Liabilities	0.19	0.54
	(c)			Provisions	-	-
	(d)			Current Tax Liabilities (Net)	-	-
				Total Current Liabilities	**117.19**	**0.89**
				Total Liabilities	**117.19**	**0.89**
				Total Equity and Liabilities	**2,955.41**	**2,334.50**

DATE :-NOVEMBER 02, 2026
PLACE :- AHMEDABAD

DISHA RESOURCES LIMITED AHMEDABAD

FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

KRISHNA AWTAR KABRA
Managing Director
(DIN: -00650817)

Cash Flow Statement

PARTICULARS	AMOUNT IN Rs. 30-Sep-2026	AMOUNT IN Rs. 30-Sep-2025	AMOUNT IN Rs. 31-Mar-2026
	Un-Auditted	Un-Auditted	Audited
Cash flow from operating activities:			
Net Profit Before Tax As Per Statement Of Profit And Loss	(8.42)	(9.91)	(3.89)
Adjusted For:			
Provision For Gratuity	-	-	-
Depreciation & Amortization	0.04	0.08	0.15
Profit On Sale Of PPE	-	-	-
Profit On Sale Of Investments	-	(0.01)	(0.01)
Loss On Sale Of Investments	-	-	-
Interest & Finance Costs	-	-	-
Interest Income	(7.00)	(5.42)	(10.76)
Dividend Income	-	-	(1.35)
Operating Cash Flow Before Working Capital Changes	**(15.38)**	**(15.26)**	**(15.86)**
Adjusted For:			
(Increase)/ Decrease In Inventories	-	-	-
(Increase)/ Decrease In Trade Receivables	(110.13)	(48.68)	10.92
(Increase)/ Decrease In Other Non-Current Assets & Loans & Advances	(10.11)	4.52	(43.20)
(Increase)/ Decrease In Current Loans & Advances	-	-	100.00
(Increase)/ Decrease In Other Current Assets	(0.29)	-	-
Increase/ (Decrease) In Other Current/Non Current Liabilities	-	-	
Increase/ (Decrease) In Trade Payables	116.65	54.21	(0.29)
Increase/ (Decrease) In Other Financial Liabilities	(0.36)	-	(0.25)
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	**(19.62)**	**(5.44)**	**51.32**
Income Taxes Paid (Net)	(0.03)	-	(1.54)
Net Cash Generated From/ (Used In) Operating Activities [A]	**(19.65)**	**(5.44)**	**49.78**
Cash Flow From Investing Activities:			
Purchase Of PPE	-	-	-
Purchase Of Intangible Assets	-	-	-
Proceeds from 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	-	-	-
Sale Of Non-Current Investments	-	0.28	0.28
Interest Received	7.00	5.42	10.76
Dividend Received	-	-	1.35
Increase/Decrease In Other Security Deposits	-	-	-
Net Cash Flow From/(Used) In Investing Activities [B]	**7.00**	**5.70**	**12.39**
Cash Flow From Financing Activities:			
Proceeds From Long Term Borrowing (Net)	-		-
Repayment To Long Term Borrowing (Net)	-	-	(50.00)
Proceeds From Short Term Borrowing (Net)	-	-	-
Interest Paid			-
Net Cash Flow From/(Used In) Financing Activities [C]	-	-	**(50.00)**
Net Increase/(Decrease) In Cash & Cash Equivalents [A+B+C]	**(12.65)**	**0.26**	**12.17**
Cash & Cash Equivalents As At Beginning Of The Year	13.67	1.50	1.50
Closing Balance Of Cash & Cash Equivalents	**1.02**	**1.76**	**13.67**

DATE :-NOVEMBER 02, 2026
PLACE :- AHMEDABAD

DISHA RESOURCES LIMITED AHMEDABAD

FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

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, 2026

(Rs. In Lakhs)

PARTICULARS	FOR THE HALF ENDED 30TH SEPTEMBER, 2026 (UNAUDITED)	FOR THE HALF ENDED 30TH SEPTEMBER, 2025 (UNAUDITED)	For the Yeard Ended 31ST MARCH, 2026 (AUDITED)
(A) Cash Flow from Operating Activities			
Profit after Taxes	(8.42)	(9.91)	(3.89)
Operating Profit / (Loss) before Working Capital changes			
Depreciation & Amortisation	0.04	0.08	0.15
Interest Received	(7.00)	(5.42)	(10.76)
Dividend Income	-	-	(1.35)
Profit on Sale of Investments	-	(0.01)	(0.01)
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 forfited during the year	-	-	-
Operating Profit Before Working Capital Changes	**(15.38)**	**(15.26)**	**(15.86)**
Changes in Working Capital :			
Inventories	-	-	-
Other Current Assets	(0.29)	-	-
Short-term advances	-	-	100.00
Other Current Liabilities & Provisions	(0.36)	-	(0.25)
Trade and other Payables	116.65	54.21	(0.29)
Trade and other Receivables	(110.13)	(48.68)	10.92
Long-term advances	(10.11)	4.52	(43.20)
Other Non Current Assets	-		
Short-term Provisions		(0.23)	
Cash generated from Current assets	**(19.62)**	**(5.44)**	**51.32**
Direct Taxes Paid	(0.03)	-	(1.54)
Net Cash Flow from Operating Activities (A)	**(19.65)**	**(5.44)**	**49.78**
(B) Net Cash Flow from Investing Activities			
Interest Receipts	7.00	5.42	10.76
Dividend Income	-	-	1.35
Investment in Equity Shares	-	-	-
Sale Proceeds from Equity Shares	-	0.28	0.28
Purchase of Property, Plant & Equipment	-	-	-
Purchase of Intangible Assets	-	-	-
Net Cash Flow from Investing Activities (B)	**7.00**	**5.70**	**12.39**
(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	-	-	(50.00)
Share Application Money Received Pending Allotment	-	-	-
Interest & Financial Charges	-	-	-
Net Cash Flow from Financing Activities (C)	-	-	(50.00)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	**(12.65)**	**0.26**	**12.17**
Cash and Cash Equivalents at the beginning of the period	13.67	1.50	1.50
Cash and Cash Equivalents at the end of the period	**1.02**	**1.76**	**13.67**

DATE :-NOVEMBER 02, 2026

PLACE :- AHMEDABAD

DISHA RESOURCES LIMITED AHMEDABAD

FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

KRISHNA AWTAR KABRA

MANAGING DIRECTOR

DIN: 00650817

Additional Information pursuant to Regulations 52(4) of the SEBI(LODR) Regulations, 2015 for Standalone Financial Results for the Quarter and Year Ended.

Statement of Standalone Financial Results for the Quarter and Half Year Ended on September 30, 2026							
Sr. No.	Particulars	Quarter Ended			For the Half Year Ended		For the Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Debt-Equity Ratio	0.10	0.07	0.05	0.10	0.05	-
2	Debt Service Coverage Ratio	-	-	-33.82	-	-5.09	-
3	Interest Service Coverage Ratio	-	-	-	-	-	-
4	Net-Worth [In Lakhs]	1,144.74	1,143.90	1,146.09	1,144.74	1,146.09	1,150.73
5	Current Ratio	1.05	1.14	3.10	1.05	3.10	28.79
6	Long Term Debts to Working Capital	-	-	0.43	-	0.43	-
7	Current Liabilities Ratio	1.00	1.00	0.53	1.00	0.53	1.00
8	Total Debts to Total Assets	0.04	0.03	0.03	0.04	0.03	0.00
9	Debtors Turnover	1.90	1.90	1.31	3.23	1.40	26.36
10	Inventory Turnover	-	-	-	-	-	-
11	Operating Margin %	1.07%	-13.05%	-3.27%	-4.73%	-20.10%	-2.71%
12	Net Profit Margin %	0.80%	-9.33%	-2.34%	-3.36%	-14.98%	-1.91%

Following Definitions have been used for the purpose of computation of ratios and other information:

	Ratio	Numerator	Denominator
1	Debt-Equity Ratio	Total Debts	Total Equity
2	Debt Service Coverage Ratio	Earnings Available For Debt Service	Interest+Principal Repayment
3	Interest Service Coverage Ratio	Earnings Available For Debt Service	Interest Payment
4	Net-Worth [In Lakhs]	Total Assets-Total Liabilities	
5	Current Ratio	Current Assets	Current Liabilities
6	Long Term Debts to Working Capital	Long Term Dets	Current Assets-Current Liabilities
7	Current Liabilities Ratio	Current Liabilities	Total Liabilities
8	Total Debts to Total Assets	Total Debts	Total Assets
9	Debtors Turnover	Revenue From Operations	Average Trade Receivables
10	Inventory Turnover	Cost of Materails Consumed, Trading Purchases, Changes in Inventory of Trading Goods and Direct Expenses	Average Inventory
11	Operating Margin %	Earnings Before Interest and Tax (EBIT)	Revenue From Operations
12	Net Proti Margin %	Profit After Tax	Revenue From Operations

