

Regd. Office : D-251, Ground Floor, Defence
Colony, New Delhi- 110024

Ph. : 011-68888824

Email ID : durgeshmerchants@gmail.com

Website : www.durgeshmerchantsltd.com

DURGESH MERCHANTS LIMITED

CIN: L65923DL1984PLC248322

12th August, 2025

To,
The Executive Director,
The Calcutta Stock Exchange Limited,
7, Lyons Range, Dalhousie,
Kolkata, West Bengal -700 001
(Scrip Code: 100143)

ISIN: INE616Q01011

Subject: Outcome of the Board Meeting held on 12th August, 2025

Dear Sir(s)/Ma'am,

Pursuant to Regulation 30 and applicable provisions of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements), Regulation, 2015, as amended ("Listing Regulations"), we wish to inform you that the Board of Directors ("Board") of Durgesh Merchants Limited ("**the Company**"), at their meeting held on 12th August, 2025 at 04:00 P.M., inter alia:

1. Approved and take on record, the Un-Audited Financial Results along with the Limited Review Report of the Company for the quarter ended 30th June, 2025.

The said Board Meeting was commenced at 04:00 P.M. and concluded at 06:00 P.M.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,

For and on behalf of

Durgesh Merchants Limited

Rohit Ahuja

(Managing Director)

DIN: 07859817

**Address: D-251, Ground Floor, Defence
Colony, New Delhi – 110024**

Enclosures:

1. Un-Audited Financial Results for the quarter ended 30th June, 2025.
2. Limited Review Report for quarter ended 30th June, 2025
3. Undertaking for statement of deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement e Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Requirement, 2015.
4. Declaration from CFO and Managing Director under Regulation 33(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF DURGESH MERCHANTS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
The Board of Directors
Durgesh Merchants Limited
D-251, Ground Floor, Defence Colony,
New Delhi-110024

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of Durgesh Merchants Limited ("the Company") for the Quarter ended 30th June, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. 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 the Indian Accounting Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable accounting standards and other recognized accounting practices and principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, 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 from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results prepared in accordance with applicable accounting standards i.e. Ind AS 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement except Ind As 116. Ind AS 116, Leases applied to company w.e.f. 01.04.2019 for which no accounting adjustments/impact was being made in standalone financial statements.

**For KRISHAN RAKESH & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 009088N**



**PLACE : DELHI
DATED : 12-08-2025
UDIN : 25087891BMIEBN4975**

**K.K. GUPTA
(PARTNER)
M.No. 87891**

ANNEXURE -1

Name of the Company	DURGESH MERCHANTS LIMITED
Registered Office	D-251, GROUND FLOOR, DEFENCE COLONY, NEW DELHI- 110024
CIN:	L65923DL1984PLC248322
Email ID	durgeshmerchants@gmail.com
Website	https://www.durgeshmerchantsltd.com/
Contact Number	011-68888824

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June , 2025

(Rs. in Lakh, except per share data)

Particulars	Quarter Ended (Unaudited)			Year Ended (Audited)
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
I. Revenue from Operations				
(i) Interest income	15.88	8.01	10.93	45.66
(ii) Fees and Commission Income	0.00	60.00	0.00	60.00
(iii) Dividend income	0.00	0.00	0.00	0.00
(iv) Rental Income	0.00	0.00	0.00	0.00
(v) Net gain on fair value changes	0.00	0.00	0.00	0.00
(vi) Net gain on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00
(vii) Sale of products(including Excise Duty)	0.00		0.00	
(viii) Sale of Services	0.00	0.00	0.00	0.00
(ix) Other Revenue from Operations	0.00	0.00	0.00	0.00
Total Revenue from Operations	15.88	68.01	10.93	105.66
Other Income	0.00	1.55	0.00	1.55
Total Income	15.88	69.59	10.93	107.21
II. Expenses				
(i) Cost of Material consumed	0.00	0.00	0.00	0.00
(ii)Purchase of stock in trade	0.00	0.00	0.00	0.00
(iii) Changes in inventories of finished goods work in progress and stock-in-trade	0.00	0.00	0.00	0.00

(iv) Net Loss or derecognition of Financial Instrument under amortised cost category	0.00	0.00	0.00	0.00
(v) Impairment of Financial Instruments	0.00	0.00	0.00	0.00
(vi) Employee Benefits Expense	4.92	5.83	5.30	21.45
(vii) Depreciation, Depletion and Amortisation Expense	0.00	0.00	0.00	0.00
(viii) Fees and Commission expenses	0.00	0.00	0.00	0.00
(ix) Net loss on fair value changes	0.00	0.00	0.00	0.00
(x) Finance Cost	5.24	7.90	4.87	32.09
(xi) Other Expenses	1.06	2.37	0.99	5.79
(xii) Bad Debts W/off	0.00	0.00	0.00	0.00
(xiii) Bad Debts Provision W/ Back	0.00	0.00	0.00	0.00
Total Expenses	11.22	16.10	11.16	59.33
III. Profit/(Loss) before exceptional items and tax (1-2)	4.66	53.46	(0.23)	47.88
IV. Exceptional items	0.00	0.00	0.00	0.00
V. Profit/(Loss) before Tax (3-4)	4.66	53.46	(0.23)	47.88
VI. Tax Expense:				
(i) Current Tax	1.17	23.34	0.00	23.34
(ii) Deferred Tax(Net)	0.00	0.00	0.00	0.00
VII. Net Profit/(Loss) for the period (5-6)	3.49	30.12	(0.23)	24.54
VIII. Other Comprehensive Income				
A. Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(i) Reimbursement Gain /(Loss) of the Defined Benefit Plan	0.00	0.00	0.00	0.00

(ii) Net Gain on equity Instrument designated at FVOCI for the year	0.00	104.79	0.00	104.79
(iii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
B. Items that will be reclassified to profit or loss.	0.00	0.00	0.00	0.00
Total other Comprehensive income (A+B)	0.00	104.79	0.00	104.79
IX. Total Comprehensive income (7+8)	0.00	134.91	0.00	129.33
X. Paid-up Equity Share Capital Equity Shares of (Face Value Rs. 10/-)	524.65	496.63	280.25	496.63
XI. Reserves as at 31st March	-	406.05	-	406.05
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-				
(a) Basic	0.06	0.61	0.00	0.50
(b) Diluted	0.06	0.61	0.00	0.50
Notes:				
1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under:				On behalf of Board
2- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.				For Durgesh Merchants Limited
3- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 12th August, 2025. The Statutory Auditor of the Company have provided Limited Review Report for the same.				
4- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods. 5- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019. Date: 12.08.2025 Place: New Delhi				Rohit Ahuja (Managing Director) DIN: 07859817

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QUARTERLY INTEGRATED FILING (FINANCIAL)

A. FINANCIAL RESULTS: Enclosed as “Annexure-1”

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilization of funds raised	
Name of listed entity	DURGESH MERCHANTS LIMITED
Mode of Fund Raising	Allotment of Equity Shares in pursuance to the Resolution Plan as approved by the Hon’ble NCLT, Delhi Bench via order pronounced on 30.01.2024 under Section 31 of the Insolvency and Bankruptcy Code, 2016, as amended.
Date of Raising Funds	29/05/2025
Amount Raised	2802560
Report filed for Quarter ended	30/06/2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	-
If Yes, Date of shareholder Approval	-

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Explanation for the Deviation / Variation						
Comments of the Audit Committee after review		-				
Comments of the auditors, if any		-				
Objects for which funds have been raised and where there has been a deviation, in the following table where there has been a deviation, in the following table		-				
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Not applicable						
<p>Deviation or variation could mean:</p> <p>(a) Deviation in the objects or purposes for which the funds have been raised or</p> <p>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or</p> <p>(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.</p> <p><i>* Please note that during the reporting period, the board of the director approve allotment of equity shares in pursuance to the resolution plan as approved by the hon'ble Nclt, Delhi bench via order pronounced on 30.01.2024 under section31 of the insolvency and bankruptcy code, 2016, as amended,</i></p>						
<p>Rohit Ahuja Managing Director DIN: 07859817</p>						

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C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: NIL

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

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D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable

Thanking you,

Yours Faithfully,

For and on behalf of

Durgesh Merchants Limited

Rohit Ahuja

(Managing Director)

DIN: 07859817

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TO WHOMSOEVER IT MAY CONCERN

Pursuant to Regulation 33(2) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, We, **Aanchal Bhardwaj** Chief Financial Officer and **Rohit Ahuja**, Managing Director of Durgesh Merchants Limited (“the Company”), having its Registered Office situated at D-251, Ground Floor, Defence Colony, New Delhi- 110024, certify that the un-audited financial results for the Quarter ended on 30.06.2025, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You,

For Durgesh Merchants Limited

Rohit Ahuja
Managing Director
DIN:07859817
Office Address: D-251, Ground Floor,
Defence Colony, New Delhi – 110024

Aanchal Bhardwaj
Chief Financial Officer
PAN: AUWPB0977H
Office Address: D-251, Ground Floor,
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