**DURGESH MERCHANTS LIMITED**
CIN: L65923DL1984PLC248322

Regd. Office: D-328, Basement Floor, Defence Colony, New Delhi- 110024
Ph. : 011-68888824
Email ID : durgeshmerchants@gmail.com
Website : www.durgeshmerchantsltd.com

**13th August, 2026**

**To,**
**The Executive Director,**
**The Calcutta Stock Exchange Limited,**
**7, Lyons Range, Dalhousie,**
**Kolkata, West Bengal -700 001**
**(Scrip Code: 100143)** **ISIN: INE616Q0101**

**Subject: Outcome of the Board Meeting held on 13th August, 2026**

**Dear Sir(s)/Ma'am,**

Pursuant to Regulation 30, 33 and applicable provisions of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements), Regulation, 2015 read with Schedule III, 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 13th August, 2026, inter alia considered and approved the Unaudited Standalone and Consolidated Financial Results, along with the Limited review report by the Statutory Auditors for the first quarter ended June 30, 2026.

We further confirm that the Limited Review Report issued by the Statutory Auditors on the Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2026 is with unmodified opinion.

The said Board Meeting was commenced at 03:00 P.M. and concluded at 03:25 P.M.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,

*For and on behalf of*
**Durgesh Merchants Limited**

ROHIT AHUJA
Digitally signed by ROHIT AHUJA
Date: 2026.08.13 15:44:23 +05'30'

**Rohit Ahuja**
**(Managing Director)**
**DIN: 07859817**
**Address: D-328, Basement Floor, Defence Colony, New Delhi – 110024**

**Enclosures:**
1. Un-Audited Financial Results for the quarter ended 30th June, 2026.
2. Limited Review Report for the quarter ended 30th June, 2026.
3. Integrated Filing (Financial) for the quarter ended 30th June, 2026.

Regd. Office: D-328, Basement Floor, Defence Colony, New Delhi- 110024
Ph. : 011-68888824
Email ID : durgeshmerchants@gmail.com
Website : www.durgeshmerchantsltd.com

4. Declaration from CFO and Managing Director under Regulation 33(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. Undertaking for statement of deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Requirement, 2015.
6. Management Declaration on Unmodified Opinion on Audit Report for the quarter ended 30th June, 2026.

| | |
|---|---|
| **Name of the Company** | **DURGESH MERCHANTS LIMITED** |
| **Registered Office** | D-328, Basement Floor, Defence Colony, New Delhi-110024 |
| **CIN:** | L65923DL1984PLC248322 |
| **E-mail Id:** | durgesh merchants@gmail.com |
| **Contact no:** | 011-68888824 |

**Statement of Standalone Audited Financial Results for the Quarter ended 30th June, 2026**

**(Rs. in 'lakhs' except earning per share)**

| | **Quarter Ended** | | | **Previous Year ended (Audited)** |
|---|---|---|---|---|
| **Particulars** | **(30/06/2026) (Un-Audited)** | **(31/03/2026) (Audited)** | **(30/06/2025) (Un-Audited)** | **(31/03/2026) (Audited)** |
| **I. Revenue from Operations** | | | | |
| (i) Interest Income | 11.42 | 60.34 | 15.88 | 51.99 |
| (ii) Dividend Income | - | - | - | - |
| (iii) Rental Income | - | - | - | - |
| (iv) Fees and Commission Income | - | - | - | - |
| (v) Sale of Products | - | - | - | - |
| (vi) Sale of Services | - | - | - | - |
| (vii)Other Revenue From Operations | - | 51.99 | - | - |
| Other Income | - | 61.62 | - | 52.39 |
| **I. Total Income** | **11.42** | **173.95** | **15.88** | **104.38** |
| **II. Expenses** | | | | |
| (i)Cost of material consumed | - | - | | - |
| (ii)Purchases of Stock in Trade | - | - | | - |
| (iii)Changes in inventories of finished goods, work in progess and stock in trade | (2.34) | - | | -10539.17 |
| (iv)Finance Cost | 9.49 | 39.90 | 5.24 | 32 |
| (v)Employee Benefits Expense | 5.88 | 25.47 | 4.92 | 26.36 |
| (vi)Depriciation and Amortisation Expense | - | | | - |
| (vii)Other Expenses | 9.22 | 32.62 | 1.06 | 71.96 |
| **Total Expenses** | **22.25** | **97.99** | **11.22** | **(10,408.85)** |
| **III. Profit/(Loss) before exceptional items and tax (I-II)** | **(10.83)** | **75.96** | **4.66** | **10,513.23** |
| **IV. Exceptional items** | **-** | **-** | **-** | **-** |
| **V. Profit/(Loss) before Tax (III-IV)** | **(10.83)** | **75.96** | **4.66** | **10,513.23** |
| **VI. Tax Expense:** | | | | |
| (i)Current Tax | - | 1.09 | 1.17 | 1.63 |
| (ii)Deferred Tax(Net) | - | (0.54) | - | 2649.69 |
| **VII. Net Profit/(Loss) for the period (V-VI)** | **(10.83)** | **75.41** | **3.49** | **7,861.91** |
| **VIII. Other Comprehensive Income** **A**. Items that will not be reclassified to profit or loss | - | (295.97) | - | -256.37 |
| **B.** Items that will be reclassified to profit or loss. | - | - | - | - |
| **Total other Comprehensive income (A+B)** | **-** | **(295.97)** | **-** | **(256.37)** |
| **IX. Total Comprehensive income (VII+VIII)** | **(10.83)** | **(220.56)** | **3.49** | **7,605.54** |
| **A. Total Profit/Loss attributable to:** | | | | |
| **Equity shareholders of the parent** | | | | |
| **Non-Controlling interest** | | | | |
| **B. Total Comprehensive Income/loss attributable to:** | | | | |
| **Equity shareholders of the parent** | | | | |
| **Non-Controlling interest** | | | | |
| **X. Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)** | 524.65 | 524.65 | 524.65 | 524.65 |
| **XI. Reserves as at 31st March, 2026** | | | | 8011.6 |
| **XII. Earnings Per Share (EPS) on Face Value Rs. 10/-** | | | | |
| (a) Basic | (0.21) | 1.44 | 0.06 | 151.15 |
| (b) Diluted | (0.21) | 1.44 | 0.06 | 151.15 |

**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:

**2**- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.

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 13th August, 2026. 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: 13/08/2026**

**Place: New Delhi**

**On Behalf of the Board**
**For DURGESH MERCHANTS LIMITED**

ROHIT AHUJA

Digitally signed by ROHIT AHUJA
Date: 2026.08.13 15:44:53 +05'30'

**Rohit Ahuja**
**(Managing Director)**
**DIN: 07859817**

**Krishan Rakesh & Co.**
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

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

**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, 2026 ("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 SEB] 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.
Delhi
Chartered Accountants

**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**

KRISHAN RAKESH & CO. Delhi Chartered Accountants

**PLACE : DELHI**
**DATED : 13-08-2026**
**UDIN : 26087891AWNFHA6889**

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

**DURGESH MERCHANTS LIMITED**
**CIN: L65923DL1984PLC248322**

**Regd. Office:** D-328, Basement Floor, Defence Colony, New Delhi- 110024
**Ph. :** 011-68888824
**Email ID :** durgeshmerchants@gmail.com
**Website :** www.durgeshmerchantsltd.com

**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.: - NOT APPLICABLE**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: NOT APPLICABLE**

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

| | | | | | | | | | | | ~~Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.~~ | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| S. No | ~~Details of the party (listed entity /subsidiary) entering into the transaction~~ | ~~Details of the counterparty~~ | | | ~~Type of related party transaction (see Note 5)~~ | ~~Value of the related party transaction as approved by the audit committee (see Note 6a)~~ | ~~Value of the related party transaction ratified by the audit committee (see Note 6b)~~ | ~~Value of transaction during the reporting period (see Note 6c)~~ | ~~In case monies are due to either party as a result of the transaction (see Note 1)~~ | | ~~In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments~~ | | | ~~Details of the loans, inter-corporate deposits, advances or investments~~ | | | | |
| | ~~PAN~~ | ~~Name~~ | ~~PAN~~ | ~~Relationship of the counterparty with the listed entity or its subsidiary~~ | | | | | ~~Opening balance~~ | ~~Closing balance~~ | ~~Nature of indebtedness loan/ issuance of debt/ any other etc.)~~ | ~~Cost (see Note 7)~~ | ~~Tenure~~ | ~~Nature (loan/ advance/ inter-corporate deposit/ investment~~ | ~~Interest Rate (%)~~ | ~~Tenure~~ | ~~Secured/ unsecured~~ | ~~Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)~~ |
| NOT APPLICABLE | | | | | | | | | | | | | | | | | | |

**DURGESH MERCHANTS LIMITED**
CIN: L65923DL1984PLC248322

Regd. Office: D-328, Basement Floor, Defence Colony, New Delhi- 110024
Ph. : 011-68888824
Email ID : durgeshmerchants@gmail.com
Website : www.durgeshmerchantsltd.com

**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 as Management Declaration on unmodified opinion attached herewith as "Annexure-2"**

| ~~**Statement on Impact of Audit Qualifications for the Quarter ended June 30, 2026**~~ <br> ~~*(See regulation 33 of the SEBI (LODR) Regulations, 2015)*~~ | | | | |
|---|---|---|---|---|
| ~~**I.**~~ | ~~**Sl. No.**~~ | ~~**Particulars**~~ | ~~**Audited Figures**~~ <br> ~~**(as reported before adjusting for qualifications)**~~ | ~~**Adjusted Figures**~~ <br> ~~**(audited figures after adjusting for qualifications)**~~ |
| | ~~1.~~ | ~~Turnover / Total income~~ | - | - |
| | ~~2.~~ | ~~Total Expenditure~~ | - | - |
| | ~~3.~~ | ~~Net Profit/(Loss)~~ | - | - |
| | ~~4.~~ | ~~Earnings Per Share~~ | - | - |
| | ~~5.~~ | ~~Total Assets~~ | - | - |
| | ~~6.~~ | ~~Total Liabilities~~ | - | - |
| | ~~7.~~ | ~~Net Worth~~ | - | - |
| | ~~8.~~ | ~~Any other financial item(s) (as felt appropriate by the management)~~ | - | - |

| | |
|---|---|
| ~~II.~~ | ~~**Audit Qualification (each audit qualification separately):**~~<br>~~a. **Details of Audit Qualification**:~~<br>~~b. **Type of Audit Qualification**: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion~~<br>~~c. **Frequency of qualification**: Whether appeared first time / repetitive / since how long continuing~~<br>~~d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:**~~<br>~~e. **For Audit Qualification(s) where the impact is not quantified by the auditor**:~~<br>~~(i) **Management's estimation on the impact of audit qualification:**~~<br>~~(ii) **If management is unable to estimate the impact, reasons for the same:**~~<br>~~(iii) **Auditors' Comments on (i) or (ii) above:**~~ |
| ~~III.~~ | ~~**Signatories:**~~<br>~~**CEO/Managing Director**~~<br>~~**CFO**~~<br>~~**Audit Committee Chairman**~~<br>~~**Statutory Auditor**~~<br>~~**Place:**~~<br>~~**Date:**~~ |

**For Durgesh Merchants Limited**

ROHIT AHUJA
Digitally signed by ROHIT AHUJA
Date: 2026.08.13 15:45:11 +05'30'

**Rohit Ahuja**
**Managing Director**
**DIN: 07859817**
**Office Address: D-328, Basement Floor, Defence Colony, New Delhi - 110024**

**Place: New Delhi**
**Date: 13.08.2026**

**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-328, Basement Floor, Defence Colony, New Delhi – 110024**, certify that the un-audited financial results for the Quarter ended on 30.06.2026, 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 Digitally signed by ROHIT AHUJA Date: 2026.08.13 15:44:03 +05'30' | Aanchal Bhardwaj Digitally signed by Aanchal Bhardwaj Date: 2026.08.13 15:43:35 +05'30' |
| **Rohit Ahuja** | **Aanchal Bhardwaj** |
| **Managing Director** | **Chief Financial Officer** |
| **DIN: 07859817** | **PAN: AUWPB0977H** |
| **Office Address: D-328, Basement Floor, Defence Colony, New Delhi-110024** | **Office Address: D-328, Basement Floor, Defence Colony, New Delhi-110024** |

**DURGESH MERCHANTS LIMITED**
CIN: L65923DL1984PLC248322

**Regd. Office:** D-328, Basement Floor, Defence Colony, New Delhi- 110024
**Ph. :** 011-68888824
**Email ID :** durgeshmerchants@gmail.com
**Website :** www.durgeshmerchantsltd.com

**UNDERTAKING FOR STATEMENT OF DEVIATION/VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT (QIP)**

This is to inform that Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 is not applicable for the Quarter ended on 30th June, 2026 as the Company has not raised any funds by way of public issue, right issue, preferential issue, Qualified Institutions Placement (QIP) in the said Quarter. Therefore, the circular issued by SEBI vide no CIR/CFD/CMD1/162/2019 dated 24th December 2019, describing the format on Statement of Deviation or variation in utilization of funds raised by way of such issue is also not applicable to the Company.

Thanking You,

**For Durgesh Merchants Limited**

ROHIT AHUJA
Digitally signed by ROHIT AHUJA
Date: 2026.08.13 15:45:25 +05'30'

**Rohit Ahuja**
**Managing Director**
**DIN: 07859817**
**Office Address: D-328, Basement Floor,**
**Defence Colony, New Delhi - 110024**

**Place: New Delhi**
**Date: 13.08.2026**

DURGESH MERCHANTS LIMITED
CIN: L65923DL1984PLC248322

Regd. Office: D-328, Basement Floor, Defence Colony, New Delhi- 110024
Ph. : 011-68888824
Email ID : durgeshmerchants@gmail.com
Website : www.durgeshmerchantsltd.com

**13th August, 2026**

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

**ISIN: INE616Q01011**

**Subject: Management Declaration on Un-modified Audit Report for the quarter ended 30th June, 2026**

**Dear Sir(s)/Ma'am,**

Pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended by Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 issued by the Securities and Exchange Board of India (SEBI) it is hereby declared that the Statutory Auditors of the Company, M/s. Krishan Rakesh & Co., Chartered Accountants (FRN: 009088N) have issued the Statutory Auditors' Report for the Financial Statements as prepared under the Companies Act, 2013 and Financial Results as prepared under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30th June, 2026 with unmodified opinion.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,

*For and on behalf of*
**Durgesh Merchants Limited**

ROHIT AHUJA
Digitally signed by ROHIT AHUJA
Date: 2026.08.13 15:45:42 +05'30'

**Rohit Ahuja**
**(Managing Director)**
**DIN: 07859817**
**Address: D-328, Basement Floor, Defence Colony, New Delhi – 110024**