

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 February, 2025

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

ISIN: INE616Q01011

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

Dear Sir/Ma'am,

This is to inform you that the meeting of Board of Directors of Durgesh Merchants Limited ("the Company") held today i.e., **Wednesday, 12th February, 2025** and in the said meeting, the Board considered, approved and taken on record the following matters:

1. Un-audited Financial Results:

Approved the Un-audited Financial Results of the Company along with the Limited Review Report issued by the Statutory Auditors on the financial results of the Company for the third quarter and nine months ended 31st December, 2024.

2. Appointment of Company Secretary and Compliance Officer (Key Managerial Personnel):

Approved the appointment of **Ms. Meenakshi Panwar (Membership No. A68207)**, Associate Member of the Institute of Company Secretaries of India, as a Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company, in terms of the provisions of Section 203 of the Companies Act, 2013 read with the rules made thereunder and Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") with effect from 12th February, 2025.

Details with respect to the above changes as required under Regulation 30 of Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the "**ANNEXURE**" to this letter.

The said Board Meeting commenced at **04:00 P.M.** and concluded at **05:00 P.M.**

We request you to take this on record and to treat the same as compliance with the applicable provisions of the Listing Regulations.

Thanking You,

Yours sincerely,

For and on behalf of

Durgesh Merchants Limited

 **DURGESH MERCHANTS LIMITED**

Director

Rohit Ahuja
(Managing Director)
DIN: 07859817

Encl:

1. Un-Audited Financial Results along with the Limited Review Report for the third quarter and nine months ended 31st December, 2024.
2. Undertaking regarding Non-applicability of Statement for Deviation(s) or Variation(s) under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

“ANNEXURE”

REQUIRED DISCLOSURES/DETAILS IN RESPECT OF CHANGE IN THE KEY MANAGERIAL PERSONNEL PURSUANT TO REGULATION 30 OF THE LISTING REGULATIONS READ WITH SEBI CIRCULAR SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 DATED JULY 13, 2023

S. NO.	PARTICULARS	DETAILS
1.	Reason For Change- Appointment	Appointment of Ms. Meenakshi Panwar as Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company
2.	Date of appointment and Term of appointment	Date: 12th February, 2025 Term: Not applicable
3.	Brief profile	Ms. Meenakshi Panwar is an Associate Member of the Institute of Company Secretaries of India having Membership No. A68207 possessing requisite qualification and skills in secretarial Compliances and have undertaken assignments and also having good experience of Corporate Law and Listing Regulations.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

DURGESH MERCHANTS LIMITED

Registered Office :

D-251, Ground Floor, Defence Colony, New Delhi-110024

CIN :

L65923DL1984PLC248322

Statement of Standalone Unaudited Financial Results for the Quarter ended 31st December, 2024

(Rs. in Lakh, except per share data)

Particulars	Quarter Ended 31/12/2024	Nine Month Ended 31/12/2024	Quarter Ended 30/09/2024	Half Year Ended 30/09/2024	Quarter Ended 30/06/2024
I. Revenue from Operations					
(i) Sales	0.00	0.00	0.00	0.00	0.00
(ii) Fees and Commission Income	0.00	0.00	0.00	0.00	0.00
(iii) Dividend Income	0.00	0.00	0.00	0.00	0.00
(iv) Rental Income	0.00	0.00	0.00	0.00	0.00
(v) Net gain on fair value changes	0.00	0.00	0.00	0.00	0.00
(vi) Net gain on derecognition of financial instruments under amortised cost cat	0.00	0.00	0.00	0.00	0.00
(vii) Sale of products (including Excise Duty)	0.00	0.00	0.00	0.00	0.00
(viii) Sale of Services	0.00	0.00	0.00	0.00	0.00
(ix) Interest	13.00	37.65	13.72	24.65	10.93
(x) Other Revenue from Operations	0.00	0.00	0.00	0.00	0.00
Total Revenue from Operations	13.00	37.65	13.72	24.65	10.93
Other Income	0.00	0.00	0.00	0.00	0.00
Total Income	13.00	37.65	13.72	24.65	10.93
II. Expenses					
(i) Cost of Material consumed	0.00	0.00	0.00	0.00	0.00
(ii) Purchase of stock in trade	0.00	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	0.00
(iv) Net Loss or derecognition of Financial Instrument under amortised cost cat	0.00	0.00	0.00	0.00	0.00
(v) Impairment of Financial Instruments	0.00	0.00	0.00	0.00	0.00
(vi) Employee Benefits Expense	3.22	15.62	7.10	12.40	5.30
(vii) Depreciation, Depletion and Amortisation Expense	0.00	0.00	0.00	0.00	0.00
(viii) Fees and Commission expenses	0.00	0.00	0.00	0.00	0.00
(ix) Net loss on fair value changes	0.00	0.00	0.00	0.00	0.00
(x) Finance Cost	10.60	24.19	8.72	13.59	4.87
(xi) Other Expenses	1.34	3.42	1.09	2.08	0.99
Total Expenses	15.16	43.23	16.91	28.07	11.16
III. Profit/(Loss) before exceptional items and tax (1-2)	(2.16)	(5.58)	(3.19)	(3.42)	(0.23)
IV. Exceptional items	0.00	0.00	0.00	0.00	0.00
V. Profit/(Loss) before Tax (3-4)	(2.16)	(5.58)	(3.19)	(3.42)	(0.23)
VI. Tax Expense:					
(i) Current Tax	0.00	0.00	0.00	0.00	0.00
(ii) Deferred Tax(Net)	0.00	0.00	0.00	0.00	0.00
VII. Net Profit/(Loss) for the period (5-6)	(2.16)	(5.58)	(3.19)	(3.42)	(0.23)
VIII. Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss					
(i) Reimbursement Gain/(Loss) of the Defined Benefit Plan	0.00	0.00	0.00	0.00	0.00
(ii) Net Gain on equity Instrument designated at FVOCI for the year	0.00	104.79	104.79	104.79	0.00
(iii) Income tax relating to items that will not be reclassified to profit or loss	0.00	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	0.00
Total other Comprehensive income (A+B)	0.00	104.79	104.79	104.79	0.00
IX. Total Comprehensive income (7+8)	0.00	0.00	0.00	0.00	0.00
X. Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)	280.25	280.25	280.25	280.25	280.25
XI. Reserves as at 31st March					
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-					
(a) Basic	(0.08)	(0.19)	(0.11)	(0.12)	(0.01)
(b) Diluted	(0.08)	(0.19)	(0.11)	(0.12)	(0.01)

Notes:

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

2- 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 February 2025. The Statutory Auditor of the Company have provided Audit Report for the same.

3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.

4- Indian Accounting Standards are applicable on the Company w.e.f 1st April 2019.

Date: 12.02.2025

Place: New Delhi


DURGESH MERCHANTS LIMITED

Director



Limited Review Report of Independent Auditor on Standalone Un-audited Financial Results for the Quarter and Nine Months period ended December 31, 2024 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 and nine months period ended on 31st December, 2024 ("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 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 (ICAI). A review of Interim Financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an Audit conducted in accordance with Standards on auditing specified under section 143(10) of the Companies Act, 2013 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 standalone Financial Results for the quarter and nine months period ended on December 31, 2024 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 may contains any material misstatement.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088n

Place : Delhi
Date : 12-02-2025
UDIN : 25087891BMIDWZ6478




K.K. Gupta
(Partner)
M.No. 87891

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 February, 2025

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

ISIN: INE616Q01011

Sub: Undertaking regarding Non-applicability of Statement for Deviation(s) or Variation(s) under Regulation 32 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

This is to inform that Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable for the third quarter and nine months ended 31st December, 2024 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 for the said quarter.

Thanking You,

Yours sincerely,

For and on behalf of
Durgesh Merchants Limited

 **DURGESH MERCHANTS LIMITED**

Director

Rohit Ahuja
(Managing Director)
DIN: 07859817

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 February, 2025

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

ISIN: INE616Q01011

Sub: Management Declaration on Un-modified Limited review Report.

Dear Sir/Ma'am,

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declare that M/s. Krishan Rakesh & Co., Chartered Accountants, have provided un-modified opinions on the un-audited standalone financial results of the Company for the third quarter and nine months ended 31st December, 2024.

Kindly take the same on records.

Thanking You,

Yours sincerely,

For and on behalf of
Durgesh Merchants Limited

 **DURGESH MERCHANTS LIMITED**

Director

Rohit Ahuja
(Managing Director)
DIN: 07859817