

Date: 30.05.2024

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 542765

Sub: Outcome of the Board Meeting held on 30th May, 2024

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held on Thursday, 30th May 2024 has considered and approved the following:

1. Approved the Audited Standalone Financial Results for the Financial Year ended 31st March, 2024.

We hereby submit the following documents for your records:

A copy of the Audited Standalone Financial Results for the Financial Year ended 31st March, 2024, Statement of Assets and Liabilities, Cash Flow Statements, Auditor's Report along with the Declaration under Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Declaration under Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 05:00 P.M and concluded at 05:30 P.M.

You are requested to take the above on record.

Thanking You,

Yours faithfully,
For Transpact Enterprises Limited


Amrita Gupta
(Company Secretary & Compliance Officer)
M. No. A44487





Independent Auditor's Report on Audit Annual standalone Financial Results of Company and review of Half yearly Financial results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

To

Board of Directors of

TRANSPACT ENTERPRISE LIMITED

Introduction

We have (a) audited the accompanying statement of annual financial results of "Transpact Enterprise Limited" for year ended 31th March 2024 and reviewed the standalone financial results for the Half year ended 31st March 2024 which were subject to limited review by us both included in the accompanying 'Statement of audited Financial Results for the year and Half Year ended 31th March 2024 together with the relevant notes thereon (the "Statement"), The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

(a) Opinion on annual standalone financial results

In our opinion and to best of our information and according to explanation given to us, the standalone financial results for the year ended 31 March 2024:

I. Is presented in accordance with the requirements of regulations 33, regulation 52 and regulation 54 of the SEBI(listing obligation and disclosure requirements) Regulation,2015 as amended: and

II. Gives a true and fair view in conformity with the recognition and measurement principal laid down in the accounting standards and other accounting principle generally accepted in india of the loss and total comprehensive income and other financial information of the company for the half year ended 31st March 2024 and as well as the year to date results for the period from 1st April 2023 to 31st March 2024

Conclusion on audited Standalone Financial Results for the half year ended 31 March, 2024

With respect to the Standalone Financial Results for the half year ended 31 March,2024 based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the half year ended 31 March, 2024, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and Regulation 54 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.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March, 2024

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for





the year ended 31 March, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Scope of Review

1. We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410 "Review of interim Financial Information performed by the Independent Auditor of the Entity" issued by 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.

2. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 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.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March, 2024 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended 31 March, 2024 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.





Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended 31 March, 2024 Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March, 2024 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results. Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and

(ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. (b) Review of the Standalone Financial Results for the Half year ended 31 March, 2024 We conducted our review of the Standalone Financial Results for the Half year ended 31 March, 2024 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 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 SAs 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.

Other Matters

This Statement includes the results for the Half year ended 31 March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half year of the current financial year which were subject to limited review by us.

For NGMKS & Associates
Chartered Accountants
Firm's Registration No. 024492N


Nitin Goyal
Partner

Membership No 517698

Place: New Delhi

Date: 30th May, 2024

UDIN: 24517698BKHHRP4292



TRANSPACT ENTERPRISES LIMITED

204 2ND FLOOR, TIMMY ARCADE, MAKWANA ROAD MAROL, ANDHERI EAST, Mumbai City, MUMBAI,
Maharashtra, India, 400059

CIN:-L66110MH2013PLC243247

Statement of Audited Standalone Assets And Liabilities as at 31th March, 2024

₹ In Lakhs

Particulars	As at 31.03.2024 (Audited)	As at 31.03.2023 (Audited)
Equity & Liabilities		
I.Shareholders' funds		
a. Share Capital	38.67	38.67
b. Reserves and Surplus	5.58	14.66
Total Shareholders' fund	44.25	53.34
2. Non- current Liabilities		
a. Long Term Borrowings		
b. Deferred Tax Liabilities (Net)	2.30	2.72
Total Non-Current Liabilities	2.30	2.72
3. Current Liabilities		
a. Short-Term Borrowing	5.39	27.85
b. Trade Payables		
i) total outstanding dues of micro enterprises and small enterprises		
ii) total outstanding dues of creditors other than micro enterprises	2.34	6.28
c. Other Current Liabilities	11.06	14.00
d. Short-term provisions	.30	.30
Total Current Liabilities	19.08	48.43
Total Equity and Liabilities	65.63	104.48
Assets		
I. Non- Current Assets		
a. Property, Plant and Equipments		
i) Tangible Assets		
ii) Intangible Assets	16.33	20.05
iii) Capital work-in-progress		
iv) Intangible assets under development		
Long- term loans & advances	.00	.00
c. Other Non Current Assets	.00	75.00
Total Non Current assets	16.33	95.05
2. Current Assets		
a. Inventories	1.25	1.25
b. Trade Receivables	.15	.00
c. Cash and other Bank balances	40.65	1.37
d. Short - term Loans and Advances		
e. Other Current Assets	7.25	6.82
Total Current Assets	49.30	9.43
Total Assets	65.63	104.48

For and on behalf of the Board of Directors of
Transpact Enterprises Limited

Raman Talwar
DIN:-07052896
(Managing Director)



Kaushik Mahesh Waghela
DIN:-08215406
(Director)

Place : Mumbai
Date : 30th May, 2024

TRANSPACT ENTERPRISES LIMITED

204 2ND FLOOR, TIMMY ARCADE, MAKWANA ROAD MAROL, ANDHERI EAST, Mumbai City, MUMBAI,
Maharashtra, India, 400059

CIN:-L66110MH2013PLC243247

Statement of Standalone Audited Financial Result For Half Year Ended 31th March, 2024

₹ In Lakhs

Sr. No	Particulars	Half-Year Ending		Year Ending on	
		31-03-2024 (Audited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)	31-03-2023 (Audited)
1	Revenue From Operation				
	(a) Income From Operations	-	-	-	38.25
	(b) Other operating Income	-	-	-	-
	Total Revenue From Operation (a+b)	-	-	-	38.25
2	Other Income	-	-	-	-
3	Total Income (1+2)	-	-	-	38.25
4	Expenses				
	a. Purchases of Stock In Trade	-	-	-	18.91
	b. Changes in inventories of Stock In Trade	-	-	-	-
	c. Employee benefits expenses	1.15	0.60	1.75	10.90
	d. Finance Costs	0.00	0.00	0.00	0.01
	e. Depreciation & Amortisation expenses	3.72	-	3.72	3.72
	f. Other Expenses	1.32	2.41	3.73	10.99
	g Audit Fee	0.30	-	0.30	0.45
	Total Expenses	6.49	3.01	9.50	44.98
5	Profit/(Loss) before Exceptional Items and tax (3-4)	-6.49	-3.01	-9.50	-6.73
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) before Tax (5-6)	-6.49	-3.01	-9.50	-6.73
8	Tax Expenses				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-0.42	-	-0.42	-0.14
9	Profit/(Loss) for the Period from continuing operations	-6.07	-3.01	-9.09	-6.59
10	Profit/(Loss) for the Period from discontinued operations	-	-	-	-
11	Profit/(Loss) for the Period (9+10)	-6.07	-3.01	-9.09	-6.59
12	Details of Equity Share Capital				
	Paid up Equity Share Capital (Face Value Rs. 10/- Each)	38.67	38.67	38.67	38.67
13	Reserves excluding revaluation reserves of preceeding FY				
14	Earning per share (for the period)				
	Basic (Rs.)	-0.00	-0.00	-0.00	-0.00
	Diluted (Rs.)	-0.00	-0.00	-0.00	-0.00

For and on behalf of the Board of Directors of
Transpact Enterprises Limited

Raman
Raman Talwar
DIN:-07052896
(Managing Director)



M. Waghela
Kaushal Jahesh Waghela
DIN:-05242466
(Director)

Place: Mumbai
Date: 30th May, 2024

Notes:

1 The above results are reviewed by the audit committee and approved by the Board of Directors at its meeting held on 30th May,2024 and limited review of the same has been carried out by the Statutory Auditors of the Company.

2 The company has changed its Object Clause with the approval of members in the AGM held on 30 September, 2023. Approval from the Stock Exchange and Ministry is informed yet.

Previously Transpact Enterprises Limited (the Company) was engaged in the business of design and distribution of therapeutic device - 'Vestibulator' which is a unique and innovative invention in therapeutics instrument segment. and this was the main object of the company.

Now the existing Main Objects of Clause III (A) be altered by replacing with the following new Clauses as specified hereunder:

i To carry on the business or profession of dealing in Shares, Securities, Commodities, currencies and their derivatives, Stock broker, Share broker, sub-broker, authorized person, dealer, jobber, market maker, Investment brokers, Insurance broker, Underwriter, and to carry out brokerage of all and every kind whatsoever, portfolio manager, investment advisors, mutual funds, wealth management and other related services or any other business in any other manner.

ii. To act as a member of recognised Stock Exchange(s) in India or elsewhere, and to render all such services as may be provided by a stock-broker and to do such things as may be incidental thereto.

iii. To carry on the business of consulting and advisory services on all aspects of corporate,financial and commercial matters including management consulting, debt structuring, debt advisory, project appraisals, or any related items or things, required by any person, corporate,firm or association of persons and to provide, execute and undertake related services in India or abroad.

3 The company has single primary segment and there are no separate reporting segments in terms of Accounting Standard 17

4 Previous Period/year figures have been regrouped/rearranged, wherever necessary

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TRANSPACT ENTERPRISES LIMITED**204 2ND FLOOR, TIMMY ARCADE, MAKWANA ROAD MAROL, ANDHERI EAST, Mumbai City, MUMBAI,
Maharashtra, India, 400059****CIN:-L66110MH2013PLC243247****STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024****₹ In Lakhs**

Particulars	For the Year Ended March 31, 2024 (Audited)	For the Year Ended March 31, 2023 (Audited)
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit Before Tax	-9.50	-6.73
Adjustments for items :-		
Adjustment for depreciation and amortisation	3.72	3.72
Adjustment for Prior Period items	-	.00
Operating Profit Before Working Capital changes	-5.79	-3.01
Working capital changes :-		
(Increase)/decreases in Inventories	-	.00
(Increase)/decreases in Trade receivables	-0.15	.00
(Increase)/decreases in other current assets	-0.43	1.28
(Increase) / decrease in other non current assets	75.00	.00
Increase / (decrease) in Trade Paybles	-3.94	-3.85
Increase / (decrease) in Other Current Liabilities	-2.94	6.44
Increase / (decrease) in Short Term Provisions	-	.00
Cash generated from Operation	67.54	3.86
Direct taxes Paid	-	.00
Net cash flow from operating activities(A)	61.75	.85
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Net Proceeds from Short Term Borrowings	-	-1.50
Increase in Non-current investment	-	-
Cash used/ Generated for investing activities(B)	-	-1.50
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Net Proceeds from long term borrowing	-	-
Net Proceeds from Short term borrowing	-22.47	-
Proceeds from issue of equity shares	-	-
Redemption of Redeemable Preference share (at premium)	-	-
Net cash flow from financing activities (C)	-22.47	-
Net cash flow during the year (A+B+C)	39.28	-.65
Add: Opening cash and cash equivalents	1.37	2.01
Closing cash and cash equivalents	40.65	1.37

**For and on behalf of the Board of Directors of
Transpact Enterprises Limited**Place : Mumbai
Date : 30th May, 2024
Ranjit Talwar
DIN:-07052896
(Managing Director)

Date: 30.05.2024

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 542765

Sub: Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended till date.

Dear Sir/Madam,

We hereby declare that the Statutory Auditors of the Company, M/s NGMKS & Associates, Chartered Accountants have issued Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the Financial Year ended 31st March, 2024. This declaration is given in compliance with Regulation 33(3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Kindly take the same on your records.

Thanking You,

Yours faithfully,
For Transpact Enterprises Limited




Amrita Gupta
(Company Secretary & Compliance Officer)
M. No. A44487

Date: 30.05.2024

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 542765

Sub: Non-applicability of Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Disclosure of Related Party Transactions for the Financial Year ended 31st March, 2024.

Dear Sir/Madam,

This is to inform you that, read with Regulation 15 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the requirement of "Disclosure of Related Party Transactions" under Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall not be applicable to our Company as the Company is an SME Listed Company.

The Company, therefore, is not required to submit "Disclosure of Related Party Transactions" as per Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on your records.

Thanking You,

Yours faithfully,
For Transpact Enterprises Limited

Amrita


Amrita Gupta
(Company Secretary & Compliance Officer)
M. No. A44487

TP
400076

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