



DIKSAT TRANSWORLD LTD

14th November 2024

General Manager
BSE Limited
Listing & compliance
Listing centre Department
Phirozejeejeebhoy towers
Dalal Street, Mumbai – 400 001
Maharashtra

Dear sir

- Sub: Outcome of Board Meeting and submission of Standalone and consolidated unaudited financial results For the half year ended 30th September 2024- Reg.
Ref.:1. BSE scrip code 540151
2. Our letter dated 7th November 2024
3. Compliance under Regulation 30 read with Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015

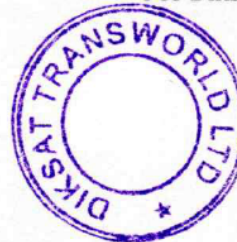
We request your kind attention to the above subject and reference. We have intimated that our board meeting will be held on 14th November 2024. In compliance of Regulation 30 and 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015 we wish to inform you that Board of Directors of the company in its meeting held on 14th November 2024 has considered and approved the standalone and consolidated, cash flow statement unaudited Financial Results for the half year ended 30th September 2024.


A copy of the aforesaid Standalone and consolidated unaudited Financial Results and cash flow along with Auditors Report with an unmodified opinion is annexed for your reference.

The meeting of the Board of Directors commenced at 3.30 P.M and concluded at 7.30 P.M. There was internet connectivity during filing so there was a delay of one day in filing. Please don't levy any penalty for the same. This is for your information and records.

Thanking you

Yours truly
For Diksat Transworld Limited




Mrs. Meenakshi Yadav
Whole time Director
DIN No. : 05238058
Encl.: as above



DPV & Associates
Chartered Accountants

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Limited Review Report on Half-yearly Standalone Financial Results of Diksat Transworld Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Review Report to the Board of Directors,
Diksat Transworld Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Diksat Transworld Limited** ('the Company') for the half-year ended September 30 2024. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the applicable Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013. Our Responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatements. 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.

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 ('AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DPV & Associates

Chartered Accountants
FR No: 011688S



CA Vaira Mutthu K
Partner
M.No: 218791

Place: Chennai
Date: 14/11/2024
UDIN: 24218791BKEGBP4275

Limited review on consolidated unaudited quarterly/Half-yearly to date financial results of the company Pursuant to the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015

**To the Board of Directors
Diksat Transworld Limited**

We have reviewed the accompanying Statement of Consolidated Financial Results of Diksat Transworld Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and for the period ended **30th September, 2024** and for the period from **1st April 2024 to 30th September 2024** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding period ended **30th September, 2023** and corresponding period from **1st April 2023 to 30th September 2023** as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to audit/review.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2006, as amended ("AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review of such consolidated financial statements.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatements. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Adfarm Private Limited – Subsidiary



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Chartered Accountants

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Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the financial statement / financial information of **M/s. Adfarm Private Limited** (subsidiary) included in the consolidated unaudited financial results, whose interim financial information reflects total revenues of **Rs. Nil** total net Loss after tax of **Rs. Nil and Total Asset of Rs.16,43,300** for the period ended on that date, as considered in the consolidated financial results.

These financial statements / financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph mentioned above.

For DPV & Associates

Chartered Accountants

FR No: 011688S

CA Vaira Mutthu K

Partner

M.No: 218791



Place: Chennai

Date: 14/11/2024

UDIN: 24218791BKEGBQ3182

**AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED AS AT
30th September 2024 (UNAUDITED)
(Rs. In lakhs)**

Particulars	Standalone As at the current year ended on 30.09.2024 (unaudited)	Consolidated As at the current year ended on 30.09.2024 (unaudited)	Standalone As at the current year ended on 31.03.2024 (Audited)	Consolidated As at the current year ended on 31.03.2024 (Audited)
I. Equity and Liabilities	(Rs. in lakhs)			
1. Shareholders funds				
a) share capital	1754.29	1754.29	1754.29	1754.29
b) Reserves and surplus	652.68	544.15	767.42	658.88
c) Money received against share warrants				----
d) Minority Interest		(29.59)		(29.59)
Sub- total shareholders funds	2406.97	2268.85	2521.71	2383.58
2. Share application money pending allotment				
3. Non-current Liabilities				
a) Long term borrowings	57.38	67.46	59.49	69.58
b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
c) Long-term provisions	19.46	19.46	19.46	19.46
d) Other Long term liabilities	0.00	0.00	5.00	5.00
Sub-total Non current liabilities	76.84	86.92	83.95	94.04
4. Current Liabilities				
a) Short-term borrowings	517.49	580.92	491.49	554.92
b) Trade payable				
i) total outstanding dues of micro enterprises and small enterprises				
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	84.66	92.01	76.55	83.90
c) other current liabilities	212.20	231.17	75.55	94.69
d) Current liabilities of Long term debt				
e) short term provisions	6.66	6.65	5.41	5.41
Sub-total current liabilities	821.01	910.75	649.00	738.92
Total- Equity and liabilities	3304.82	3266.52	3254.66	3216.54



II. Assets	(Rs. in lakhs)			
I Non-current assets				
a).Fixed Assets				
i) Tangible assets	545.03	545.02	526.16	526.16
ii) Intangible assets	0.20	0.20	0.27	0.27
iii) capital work-in progress				
iv) Goodwill on consolidation				
b) Non current Investments	419.96	365.40	419.96	365.40
c) Deferred tax assets (net)	10.93	10.93	8.82	8.82
d) long-term loans and advances				
e) Other non current assets	378.25	390.64	62.16	74.55
Sub total Non current assets	1354.37	1312.19	1017.37	975.20
2. Current assets				
a) current Investments				
b) Inventories	710.78	710.78	776.06	776.06
c) Trade Receivables	956.73	958.34	1104.29	1106.07
d) Cash and bank balances	84.08	84.24	185.05	185.21
e) short – term loans and advances	43.91	43.91	46.44	46.44
f) other current assets	154.95	157.06	125.45	127.56
Sub-total current assets	1950.45	1954.33	2237.29	2241.34
Total	3304.82	3266.52	3254.66	3216.54

For Diksat Transworld Limited



Mrs. Meenakshi Yadav
 Whole time Director
 DIN No. : 05238058
Date : 14th November 2024
Place : Chennai.



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024 (Rs. In lakhs)

Particulars	Standalone for the Six months ended on 30.09.2024	Consolidated financials for the six months ended 31 st March 2024	Standalone For the year ended 30.09.2023	Consolidated for the year ended 30.09.2023	Standalone For the year ended 31.03.2024	Consolidated for the year ended 31.03.2024
	(Audited) 01.10.2023 to 31.03.2024		(unaudited) 01.04.2023 to 30.09.2023		(Audited) 01.04.2023 to 31.03.2024	
I. Revenue from operations (net)	177.01	177.01	1130.35	1130.35	1891.72	1891.72
II. Other Income	177.01		40.01	40.01	448.16	448.16
III. Total Revenue (I+II)	177.01	177.01	1170.36	1170.36	2339.88	2339.88
IV. Expenses						
Cost of Production Expenses	66.74	66.74	1131.24	1131.24	1770.36	1770.36
Employee benefit expenses	43.51	43.51	57.78	57.78	118.69	118.69
Financial costs	45.80	45.80	3.59	3.59	6.96	6.96
Depreciation and amortisation expenses	47.82	47.82	55.32	55.38	112.93	113.00
Administration expenses	89.98	89.98	108.44	108.44	232.04	232.24
Total expenses	293.84	293.85	1356.37	1356.43	2240.98	2241.25
V. Profit (Loss) before exceptional and extraordinary items and tax (III-V)	(116.84)	(116.84)	(186.01)	(186.07)	98.90	98.63
Prior period items – Rent						
VI Exceptional Items						
VII. Profit (Loss) before extraordinary items and tax (V-VI)	(116.84)	(116.84)	(186.01)	(186.07)	98.90	98.63

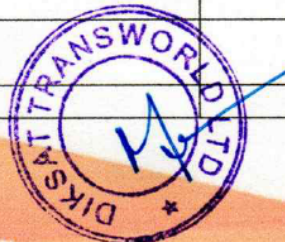


VIII. Extraordinary items						
IX. Profit (Loss) before tax(VII-VIII)	(116.84)	(116.84)	(186.01)	(186.07)	98.90	98.63
X. Tax Expense						
1. Current tax						
2. Deferred tax(Liability)	(2.11)	(2.11)	(3.86)	(3.86)	(6.59)	(6.60)
3. Income tax relating to previous years (+) or(-)						
XI. Profit (loss) for the period from continuing operations	(114.73)	(114.73)	(182.15)	(182.21)	105.49	105.23
XII. Profit (loss) from discontinuing operations						
XIII. Tax expense of discontinuing operations						
XIV. Profit (loss) from discontinuing operations (after tax) (XII-XIII)	-	-				
XV. Profit (loss) for the period (XI+XIV)	(114.73)	(114.73)	(182.15)	(182.21)	105.49	105.23
XVI. Minority Interest				0.02		0.09
XVII Profit and loss for the period	(114.73)	(114.73)	182.15	182.19	105.49	105.32
XVI. Earnings per equity share						
Basic	(0.65)	(0.65)	(1.04)	(1.04)	0.60	0.60
Diluted	(0.65)	(0.65)	(1.04)	(1.04)	0.60	0.60



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024 (unaudited)

Particulars	(Rs. In lakhs)			
	Standalone As at the half year ended on 30.09.2024 (unaudited)	Consolidated As at the end of half year ended 30.09.2024 (unaudited)	Standalone As at the current year ended on 31.03.2024 (Audited)	Consolidated As at the current year ended on 31.03.2024 (Audited)
Cash Flow from operating activities				
Net profit before taxation	(114.73)	(114.73)	192.54	105.22
Add: Depreciation	47.82	47.82	125.36	113.00
Provision for tax	(2.11)	(2.11)	(7.75)	(6.59)
Interest Paid	45.80	45.80	0.78	6.96
Cash flow before working capital changes	(23.22)	(23.22)	310.93	218.59
(Increase)/Decrease in Sundry debtors	65.28	65.28	(634.54)	709.89
(Increase)/Decrease in Inventories	147.56	147.73	112.11	(50.74)
(Increase)/Decrease in Short term loans and advances				
(Increase)/Decrease in other current assets	(343.06)	(343.05)	(142.21)	458.31
(Increase)/Decrease in Trade payables	8.11	8.11	341.19	(917.46)
(Increase)/Decrease in other current liabilities	132.13	131.95	48.34	(225.11)
(Increase)/Decrease in Short term provisions	0.76	0.76	1.27	1.02
Less: Income tax				
Net cash flow from operating activities	(12.43)	(12.43)	37.09	194.51
Cash flow from Investing activities				
Less: purchase of fixed assets and capital work-in-progress	(66.63)	(66.63)	(155.82)	(163.83)
Purchase of Goodwill				
Minority Interest				



Sale of fixed assets				
Net cash flow used in investing activities	(66.63)	(66.63)	(155.82)	(163.83)
		---		---
Cash flow from Financing activities				
Add: Increase in share capital				
(increase) /Decrease in Long term Advances	(2.11)	(2.11)	134.03	(677.50)
(increase)/ Decrease in short term borrowings	26.00	26.00	13.63	461.47
Repayment of long term borrowings				
Less Amount of Interest paid	(45.80)	(45.80)	(0.78)	(6.96)
Net (Increase)/decrease in cash and cash equivalents	(21.91)	(21.91)	28.14	135.36
Opening Balance	185.21	185.21	21.56	49.85
Net cash flow during the year	(101.14)	(100.98)	28.14	135.36
Closing balance	84.07	84.23	49.70	185.21

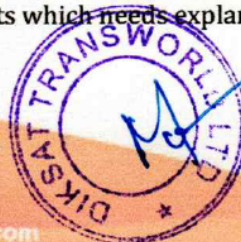
Notes:

1.The above said financial results were reviewed by the audit committee and approved by the board of directors at their meeting held on Thursday 14th November 2024 .

2.Recognition of Financial Assets /Financials Liability

The company recognises Financial assets and Financial liabilities when it becomes a party to the contractual provisions of the instrument. All Financial Assets (except Net investment) and financial liabilities (Except borrowings) are recognised at the fair value on initial recognition, except for trade receivables and security deposits which are initially measured at transaction price.

3. As required under Regulation 33 of the SEBI (LODR) Regulation 2015, the statutory auditors of the company have issued Audit report on the aforesaid unaudited financial results for the half year ended 30th September 2024, which was also taken on record by the audit committee and board at their meeting held on Thursday 14th November 2024. The report does not have any impact on the aforesaid financial results which needs explanation by the board.



4. Earnings per share: Earnings per share has been calculated on the weighted average of the share capital outstanding during the half year. Half yearly EPS is not annulised.

5. Previous year/period figures have been re-grouped, rearranged wherever considered necessary.

6. As per MCA notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in chapter XB of SEBI (Issue of capital and disclosure requirements) Regulations 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of the financial results.

7. The company is into single segment of business and the segmental revenue statement is not applicable.

8. Statement of Assets and liabilities as on 30th September 2024 is enclosed.

For Diksat Transworld Limited



Mrs. Meenakshi Yadav
Whole time Director
DIN No. : 05238058
Date : 14th November 2024
Place : Chennai.