



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

Regd. Office: D-106, Crystal Plaza, Opp Infiniti Mall, Andheri West, Mumbai 400053

Tel.: 022-26744367; E-mail ID: info@diggimultitrade.com; Website: www.diggimultitrade.com

Date: 7th June, 2021

To,
The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Sub: Outcome of Board meeting held on June 7, 2021.

Ref.: Scrip Code - 540811

We are pleased to inform you that meeting of the Board of Directors of the Diggi Multitrade Limited held on today **Monday, on 7th June 2021 at 4:00 P.M.**, and concluded at 7:00 P.M. at its **Registered office at D-106, Crystal Plaza, Opposite Infiniti Mall Andheri West, Mumbai-400053.** The Board has taken inter-alia, the following decision:

1. Considered and approved the Standalone Audited Financial Result for the Half Year ended and Year ended on 31st March, 2021, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. Considered and approved the Audit Report on the Standalone Audited Financial Result for the Half Year ended and Year ended on 31st March, 2021.
3. Authorized to Board for Borrow Monies within the limit prescribed in the section 180(1) (c) of the Companies Act, 2013 and approved by the members for the purpose of the business of the Company.
4. Authorized to Board for invest fund of the company or grant loans or give guarantee or provide security in respect of loans or otherwise within the limit prescribed under the Act and approved by the members of the Company.
5. Approved the Appointment of Secretarial Auditor of the Company for the Financial Year 2020-21.
6. Approved the Appointment of Internal Auditor of the Company.
7. Adopted the Declaration regarding the Auditors' Report with unmodified opinion(s) pursuant to regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Please take the same on your record and acknowledge the receipt of the same.

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited

VARUN
DHANDH

Varun Dhandh
Director & CFO

Encl: I Audited Financial Results;
II. Statement of Assets & Liabilities;
III .Cash Flow Statement;
IV. Auditors' Report;
V. Declaration on unmodified opinion.



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Date: 7th June, 2021

To,
The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Sub: Submission of declaration as per Second proviso of the Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Audited Financial Results 31. 03. 2021.

Ref.: Scrip Code - 540811

Dear Sir/Madam,

In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended from time to time, we hereby declare that the Statutory Auditors of the Company, M/s V Singhi & Associates, Chartered Accountants, Mumbai have expressed an- unmodified opinion in their Audit Report on the Standalone Financial Statements of the Company for the Financial year 2020-2021.

Kindly take it for information and record.

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited

VARUN
DHANDH

Varun Dhandh
Director & CFO

V. SINGHI & ASSOCIATES
Chartered Accountants
61, 6th Floor, Sakhar Bhavan
230, Nariman Point,
Mumbai 400 021
Phone: +91 22 6250 1800
E-Mail: mumbai@vsinghi.com

Independent Auditor's Report on the Financial Results of Diggi Multitrade Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**The Board of Directors
Diggi Multitrade Limited**

D-106, Crystal Plaza,
Opp. Infiniti Mall,
Andheri West
Mumbai- 400 053

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying Financial Results ("the Statement") of Diggi Multitrade Limited ("the Company"), for the half year and year ended on 31st March, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and the year ended on 31st March, 2021.

Basis for Opinion

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 the Auditor's Responsibilities for the Audit of the Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

Management's assessment of impact of COVID-19

We draw attention to Note 5 of the Statement which describes the management's assessment of impact of COVID-19, a global pandemic, on the financial position/matters of the Company. Our opinion is not modified in respect of the above matter.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of annual financial statements of the Company. The Company's Board of Directors are responsible for the preparation and presentation of these Financial Results that give a true and fair view of the net profit/(loss) and other financial information of the Company in accordance with the recognition and measurement principles laid down in 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 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors of Company are also 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 of Company either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are 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 these Financial Results.

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

- Identify and assess the risks of material misstatement of the 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 controls.

V. SINGHI & ASSOCIATES
Chartered Accountants

- Obtain an understanding of internal financial controls 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Board of Director's 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 Financial Results 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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 controls 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.

For V. Singhi & Associates
Chartered Accountants
Firm Registration No.: 311017E

TARUN
GANESHI
LAL JAIN

(Tarun Jain)
Partner

Place: Mumbai
Date: 07th June, 2021

Membership No.: 130109
UDIN: 21130109AAAADV7707

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2021

(Amount in Rs.)

Particulars	Half Year ended 31.03.2021	Half Year ended 30.09.2020	Half Year ended 31.03.2020	Year ended 31.03.2021	Year ended 31.03.2020
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income					
a) Revenue from Operations	-	10,50,000	10,00,000	10,50,000	71,48,000
b) Other Income	-	-	-	-	-
Total Income	15,21,006	3,71,784	14,78,646	18,92,790	17,41,862
2. Expenses	15,21,006	14,21,784	24,78,646	29,42,790	88,89,862
a) Changes in Inventories of Stock in Trade	-	-	-	-	59,36,000
b) Employee Benefits Expense	11,46,000	10,20,000	13,84,000	21,66,000	31,15,000
c) Depreciation	-	-	121	-	242
d) Other Expenses	83,965	1,79,610	1,97,529	2,63,575	2,85,047
Total Expenses	12,29,965	11,99,610	15,81,650	24,29,575	93,46,289
3. Profit / (Loss) from Operations before Exceptional and Extraordinary Items and Tax (1-2)	2,91,041	2,22,174	8,96,996	5,13,215	(4,46,427)
4. Exceptional Items	-	-	-	-	-
5. Profit / (Loss) before Extraordinary Items and Tax (3-4)	2,91,041	2,22,174	8,96,996	5,13,215	(4,46,427)
6. Extraordinary Items	-	-	-	-	-
7. Profit / (Loss) before Extraordinary Items and Tax (5-6)	2,91,041	2,22,174	8,96,996	5,13,215	(4,46,427)
8. Tax Expense:					
- Current tax	(33,833)	50,833	-	17,000	-
- Deferred tax	716	414	284	1,130	755
- Excess provision of earlier years written back	-	-	(2,01,980)	-	(2,01,980)
9. Net Profit / (Loss) for the period / year from Continuing Operations (7-8)	3,24,158	1,70,927	10,98,692	4,95,085	(2,45,202)
10. Net Profit / (Loss) for the period / year from Discontinuing Operations	-	-	-	-	-
11. Net Profit / (Loss) for the period / year (9+10)	3,24,158	1,70,927	10,98,692	4,95,085	(2,45,202)
12. Paid-up Equity Share Capital (Face value Rs. 10/- per Share)	967,75,000	967,75,000	967,75,000	967,75,000	967,75,000
13. Reserves excluding Revaluation Reserves	95,96,742	92,72,583	91,01,657	95,96,742	91,01,657
14. Earnings Per Share (EPS) (Not annualised)					
i) Basic and Diluted EPS (in Rs.)	0.051	0.018	(0.025)	0.051	(0.025)

Also refer accompanying notes to the Financial Results.

(Amount in Rs.)

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021		
PARTICULARS	As at 31st March, 2021 (Audited)	As at 31st March, 2020 (Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	967,75,000	967,75,000
(b) Reserves and Surplus	95,96,742	91,01,657
(c) Money Received against Share Warrants	-	-
Sub-total - Shareholders Funds	1063,71,742	1058,76,657
2. Share application Money Pending Allotment		
3. Non-current Liabilities		
(a) Long-term Borrowings	-	-
(b) Deferred Tax Liabilities (net)	-	-
(c) Other Long-term Liabilities	-	-
(d) Long-term Provisions	-	-
Sub-total - Non-current Liabilities	-	-
4. Current Liabilities		
(a) Short-term Borrowings	-	-
(b) Trade Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises; and	64,77,821	64,47,489
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	12,35,222	15,81,033
(c) Other Current Liabilities	-	-
(d) Short-term Provisions	-	-
Sub-total - Current Liabilities	77,13,043	80,28,522
TOTAL - EQUITY AND LIABILITIES	1140,84,785	1139,05,179
B. ASSETS		
1. Non-current Assets		
(a) Property, Plant and Equipment (Tangible Assets)	4,958	4,958
(b) Non-current Investments	51,81,250	51,81,250
(c) Deferred Tax Assets (net)	507	1,637
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	3,98,000	3,98,000
Sub-total - Non-current Assets	55,84,715	55,85,845
2. Current Assets		
(a) Current Investments	717,98,972	717,98,972
(b) Inventories	153,82,969	160,08,334
(c) Trade Receivables	5,36,775	1,668
(d) Cash and Cash Equivalents	206,80,574	203,20,580
(e) Short-term Loans and Advances	1,00,780	1,89,780
(f) Other Current Assets	-	-
Sub-total - Current Assets	1085,00,070	1083,19,334
TOTAL - ASSETS	1140,84,785	1139,05,179

For DIGGI MULTITRADE LIMITED

VARUN _____
 DHANDH _____

Mr. Varun Dhandh
 CFO & DIRECTOR
 DIN : 06870407

Place : Mumbai
 Date : 07th June, 2021

DIGGI MULTITRADE LIMITED

CIN : U65900MH2010PLC210471

Regd. Office: D-106, Crystal Plaza, Opp Infiniti Mall, Andheri West, Mumbai - 400 053

(Amount in Rs.)

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE YEAR ENDED 31ST MARCH, 2021					
Particulars	Half Year ended 31.03.2021	Half Year ended 30.09.2020	Half Year ended 31.03.2020	Year ended 31.03.2021	Year ended 31.03.2020
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Segment Revenue (Net Sales/Income from each segment should be disclosed under this head)					
(a) Segment A - Residential Flats	-	-	-	-	61,48,000
(b) Segment B - Construction Materials	-	-	-	-	10,00,000
(c) Segment C - Sale of Services	-	10,50,000	10,00,000	10,50,000	71,48,000
Net Sales/Income from Operations	-	10,50,000	10,00,000	10,50,000	
2. Segment Results (Profit/(Loss) before tax and interest from each segment)					
(a) Segment A - Residential Flats	-	-	-	-	2,12,000
(b) Segment B - Construction Materials	-	-	-	-	10,00,000
(c) Segment C - Sale of Services	-	10,50,000	10,00,000	10,50,000	12,12,000
Total Income (1 + 2)	-	10,50,000	10,00,000	10,50,000	
Less:					
(i) Interest	12,29,965	11,99,610	15,81,650	24,29,575	34,00,280
(ii) Unallocated Corporate Expenses	15,21,006	3,71,784	14,78,646	18,92,790	17,41,862
(iii) Unallocated Other Income					(4,46,427)
Total Profit before Tax	2,91,041	2,22,174	8,96,996	5,13,215	(4,46,427)
Less: Tax Expense	(33,117)	51,247	(2,01,696)	18,130	(2,01,225)
Total Profit after Tax	3,24,158	1,70,927	10,98,692	4,95,085	(2,45,202)
3. Capital Employed					
(a) Segment A - Residential Flats	(2,00,000)	825,89,566	4,00,000	823,89,566	819,89,566
(b) Segment B - Construction Materials	(13,30,332)	102,90,251	-	89,59,919	102,90,251
(c) Segment C - Sale of Services	13,54,635	-	10,80,000	13,54,635	10,30,000
(d) Unallocated	4,99,857	131,67,766	(3,81,310)	136,67,623	125,16,846
Total Capital Employed	3,24,160	1060,47,583	10,98,690	1063,71,743	1058,76,657

For DIGGI MULTITRADE LIMITED

VARUN
DHANDHMr. Varun Dhandh
CFO & DIRECTOR
DIN : 06870407Place : Mumbai
Date : 07th June, 2021

STATEMENT OF CASH FLOWS		
Particulars	Year ended 31-03-2021	Year ended 31-03-2020
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(1) Net Profit before Taxation	5,13,215	(4,46,417)
(2) Adjustments for:		242
-Depreciation		(6,08,225)
-Interest Income	(5,95,675)	
(3) Operating Loss before Working Capital Changes (1+2)	(82,460)	(10,54,410)
(4) Adjustments for:		(54,70,594)
-Trade Receivables	6,25,365	59,36,000
-Inventories		20,46,116
-Short Term Loans and Advances	(3,59,994)	1,05,365
-Other Current & Non-current Assets	28,957	(42,58,698)
-Trade and Other Payables	30,332	2,80,034
-Other Current Liabilities	(3,45,811)	
Changes in Working Capital	(21,151)	(13,61,776)
(5) Cash generated/(used) in Operating Activities (3+4)	(1,03,611)	(24,16,186)
(6) Less:	(43,043)	2,13,743
-Income Tax paid	(60,568)	(26,29,929)
(7) Net Cash generated/(used) in Operating Activities (5-6)		
B. CASH FLOW FROM INVESTING ACTIVITIES	5,95,675	6,08,225
-Interest Received	5,95,675	6,08,225
Net Cash generated from Investing Activities		
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash generated from Financing Activities	5,35,107	(20,21,704)
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)		
Less:	1,668	20,23,372
E1. Cash and Cash Equivalents at the beginning of the year	5,36,775	1,668
E2. Cash and Cash Equivalents at the end of the year		

Notes:
 1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement notified by the Companies (Accounting Standard) Rules, 2006.

2. Cash and Cash Equivalents include:

Particulars	Year ended 31.03.2021	Year ended 31.03.2020
	(audited)	(audited)
	730	730
- Cash in Hand		
- With Schedule Banks:	5,36,045	938
In Current Accounts	5,36,775	1,668
Total		

For DIGGI MULTITRADE LIMITED

VARUN
 DHANDH

Mr. Varun Dhandh
 CFO & DIRECTOR
 DIN : 06870407

Place : Mumbai
 Date : 07th June, 2021

DIGGI MULTITRADE LIMITED

CIN : U65900MH2010PLC210471

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Notes:

- 1) The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 07th June, 2021
- 2) As per MCA notification dated 16th February 2015, the companies whose shares are listed on BSE SME Platform as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2009 are exempted from the compulsory requirements of adoption of IND-AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, it has not adopted IND AS for preparation of financial results.
- 3) The financial results for the half year ended 31st March, 2021 and 31st March, 2020 are balancing figure between audited figures in respect of the full financial year and unaudited published figures upto first half period ended September 30th for the respective years which were subjected to limited review.
- 4) The results have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and of the accounting principles generally accepted in India.
- 5) The outbreak of COVID-19 virus has led to a significant decline in the economic activities around the globe as well as in India. The Company has evaluated impact of this pandemic on its business operations. Based on its review and nature of income of the Company, the management envisages no significant impact on operations of the Company.
- 6) Figures for the previous period/year, wherever necessary, have been regrouped and reclassified to confirm with those of current period

By Order of the Board
For DIGGI MULTITRADE LIMITED

VARUN
DHANDH 

Mr. Varun Dhandh
CFO & DIRECTOR
DIN : 06870407

Place : Mumbai
Date : 07th June, 2021