

Date: 04<sup>th</sup> December, 2019

To,  
The Manager  
Corporate Relationship Department  
BSE Limited  
P J Towers, Dalal Street,  
Mumbai-400001

Dear Sir/Madam,

Sub: Revised Financial Statement for the Half year ended 30<sup>th</sup> September, 2019

Dear Sir,

This is in reference to your email dated 03<sup>rd</sup> December, 2019 requesting to submit rectified Financial result for the half year ended 30<sup>th</sup> September, 2019.

We had inadvertently missed out in attaching the following documents:

1. Standalone Cash Flow statement for the half year ended 30<sup>th</sup> September, 2019;

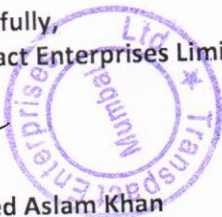
Please find attached the revised financial results for your information and records.

Thanking You,

Yours Faithfully,  
For Transpact Enterprises Limited



Mohammed Aslam Khan  
Director





**Independent Auditor's Review Report on Half yearly Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors  
Transpact Enterprises Limited  
Mumbai.

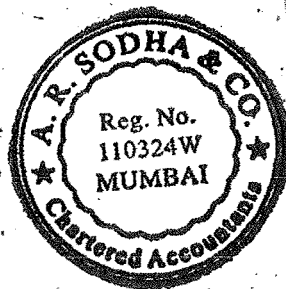
We have reviewed the accompanying statement of unaudited financial results of Transpact Enterprises Limited ('the Company') for the half year ended ended 30<sup>th</sup> September, 2019. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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. 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.

Based on our review conducted as 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 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 M/s. A. R. Sodha & Co.  
Chartered Accountants  
FIRN 110324W

A. R. Sodha  
Partner  
Membership No. 031878



Place: Mumbai  
Date: 14<sup>th</sup> November, 2019



# TRANSPACT

CIN: U33130MH2013PLC243247

Transcending the Impact

Transpact Enterprises Limited  
(A SINE, IIT Bombay incubated company)

| Statement of Standalone Unaudited Results for the Half Year ended 30.09.2019 |   |                 |            |
|--|---|-----------------|------------|
|  |   | (Rs. In Lakhs.) |            |
| Particulars  |   | Half Year Ended | Year Ended |
|  |   | 30.09.2019      | 31.03.2019 |
|  |   | Unaudited       | Audited    |
| I  | Revenue from operations   | -               | 13.00      |
| II   | Other Income  |                 |            |
| III  | Total Revenue (I+II)  |                 | 13.00      |
| IV   | Expenses  |                 |            |
|  | (a) Cost of materials consumed  |                 |            |
|  | (b) Purchases of stock-in-trade   |                 | 8.75       |
|  | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade |                 | 0.50       |
|  | (d) Employee benefits expense   | 1.46            | 1.45       |
|  | (e) Finance Costs   |                 |            |
|  | (f) Depreciation and amortisation expense   | 1.86            | 2.26       |
|  | (g) Other expenses  | 34.9            | 5.94       |
|  | Total Expenses  | 38.22           | 18.90      |
| V  | Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)       | -38.22          | -5.90      |
| VI   | Exceptional items   |                 | -22.74     |
| VII  | Profit / (Loss) before extraordinary items and tax (V-VI)                         | -38.22          | -28.64     |
| VIII   | Extraordinary Items   |                 |            |
| IX   | Profit before tax (VII-VIII)  | -38.22          | -28.64     |
| X  | Tax Expenses  |                 |            |
|  | (a) Current Tax   |                 |            |
|  | (b) Deferred Tax  | 0.61            | 1.19       |
| XI   | Profit / (Loss) for the period from continuing operations (IX-X)                  | -38.83          | -29.83     |



204, Timmy Arcade, Makwana Road, Marol, Andheri East, Mumbai - 400059.  
E-mail: anischoudhan@gmail.com info@transpact.com



|      |   |        |        |
|------|---|--------|--------|
| XII  | Profit/ (Loss) from discontinuing operations                                      | .      |        |
| XIII | Tax Expenses of discontinuing operations  | .      |        |
| XIV  | Profit/ (Loss) from discontinuing operations (after tax) (XII-XIII)               | .      |        |
| XV   | Profit/ (Loss) for the period (XI+XIV)  | -38.83 | -29.83 |
| XVI  | i. Earning per share(before extraordinary items) (of Rs 10 each) (not annualised) |        |        |
|      | (a) Basic   | -10.51 | -73.87 |
|      | (b) Diluted   | -10.51 | -73.87 |
|      | ii. Earning per share(after extraordinary items) (of Rs 10 each) (not annualised) |        |        |
|      | (a) Basic   | -10.51 | -73.87 |
|      | (b) Diluted   | -10.51 | -73.87 |





**Standalone Statement of Assets and Liabilities for the half year ended 30th September, 2019**

|  |  | (Rs. In Lakhs)  |              |
|--|--|-----------------|--------------|
| Standalone Statement of Assets and Liabilities |  | Half year Ended | Year Ended   |
|  |  | 30.09.2019      | 31.03.2019   |
|  |  | Unaudited       | Audited      |
| <b>I</b>                                       | <b>EQUITY AND LIABILITIES</b>            |                 |              |
| 1  | Shareholders' funds                      |                 |              |
|  | (a) Share capital                        | 63.67           | 29.04        |
|  | (b) Reserves and surplus                 | 57.85           | -3.88        |
|  | <b>Sub-total-Shareholders' funds</b>     | <b>121.52</b>   | <b>25.16</b> |
| 2  | Non-current liabilities                  |                 |              |
|  | (a) Long-term Borrowings                 | -               | -            |
|  | (b) Deferred tax liabilities (net)       | 1.81            | 1.19         |
|  | <b>Sub-total-Non-Current liabilities</b> | <b>1.81</b>     | <b>1.19</b>  |
| 3  | Current liabilities                      |                 |              |
|  | (a) Short-term borrowings                | 24.4            | 18.39        |
|  | (b) Trade payables                       |                 |              |
|  | -Micro, Small and Medium Enterprises     | -               | -            |
|  | -Others                                  | 1.73            | 5.46         |
|  | (c) Other current liabilities            | 2.56            | 1.71         |
|  | (d) Short-term provisions                | -               | -            |
|  | <b>Sub total-current liabilities</b>     | <b>28.69</b>    | <b>25.56</b> |
|  | <b>TOTAL-EQUITY AND LIABILITIES</b>      | <b>152.02</b>   | <b>51.91</b> |
| <b>II</b>                                      | <b>ASSETS</b>                            |                 |              |
| 1  | Non-current assets                       |                 |              |
|  | (a) Fixed assets                         |                 |              |
|  | (i) Tangible assets                      | -               | -            |
|  | (ii) Intangible assets                   | 33.06           | 34.92        |
|  | (iii) Capital Work-in-progress           | -               | -            |
|  | (iv) Intangible assets under development | -               | -            |
|  | (d) Long-term loans and advances         | 75.00           | -            |
|  | <b>Sub-total-Non-Current assets</b>      | <b>108.06</b>   | <b>34.92</b> |
| 2  | Current assets                           |                 |              |






|                               |        |       |
|-------------------------------|--------|-------|
| (a) Inventories               | 8.75   | 8.75  |
| (b) Trade receivables         | 2.6    | 2.6   |
| (c) Cash and cash equivalents | 28.81  | 0.68  |
| (d) Other current assets      | 3.80   | 4.97  |
| Sub-total-current assets      | 43.96  | 17    |
| TOTAL ASSETS                  | 152.02 | 51.91 |

**Notes:**

- The above results have been approved at the meeting of the board of directors of the company held on 14th November, 2019. The statutory auditors have carried out Limited Review of the above financial results.
- The company has primary segment and there are no separate reporting segments in terms of Accounting Standard 17.
- Corresponding previous periods figures have been regrouped/reclassified wherever necessary.
- Other Expenses include expenses related to 'Initial Public Offer' of Rs. 29.17 Lakhs.
- The net utilization of the proceeds of Initial Public offer are as follows:

| (Rs. in Lakhs) |   |                 |                 |                    |
|----------------|---|-----------------|-----------------|--------------------|
| Sr. No         | Objective   | Amount received | Amount utilised | Amount un-utilised |
| 1.             | Redemption of Preference shares   | 28.59           | -               | 28.59              |
| 2.             | Acquisition of R& D facility and Registered office on a long-term basis | 75.00           | 75.00           | Nil                |
| 3.             | General Corporate Purpose   | 1.97            | 1.97            | Nil                |

For Transoact Enterprises Limited

  
Mohammed Aslam Khan  
Director  
DIN:00016438

Date: 14-11-2019  
Place: Mumbai





## CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2019

| Particulars  | For the period ended<br>Sept 30, 2019 | For the year ended<br>31st March 2019 |
|--|---------------------------------------|---------------------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>             |                                       |                                       |
| Net profit before tax and extraordinary items          | (38.22)                               | (28.64)                               |
| Adjustments for items: -                               |                                       |                                       |
| Adjustment for depreciation and amortisation           | 1.86                                  | 2.26                                  |
| Adjustment for Prior Period Items                      |                                       |                                       |
| Operating Profit Before Working Capital changes        | (36.36)                               | (26.39)                               |
| Working capital changes:                               |                                       |                                       |
| (Increase) /decrease in Inventories                    | -                                     | 15.47                                 |
| (Increase) /decrease in Trade receivables              | -                                     | (2.60)                                |
| (Increase) /decrease in other current assets           | 1.17                                  | (3.02)                                |
| (Increase) /decrease in other Long Term Loans and Adva | (75.00)                               | 0.00                                  |
| Increase / (decrease) in other Current Liabilities     |                                       | 0.00                                  |
| Increase / (decrease) in Trade payables                | (3.73)                                | 1.67                                  |
| Increase / (decrease) in Other Current Liabilities     | 0.85                                  | 1.69                                  |
| (Increase) / decrease in Other Non Current assets      |                                       | 20.01                                 |
| Cash generated from Operations                         | (113.07)                              | 6.63                                  |
| Direct taxes paid                                      |                                       |                                       |
| Net cash flow from operating activities (A)            | (113.07)                              | 6.63                                  |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>             |                                       |                                       |
| Sale / (Purchase) of property, plant and equipment     |                                       | (19.49)                               |
| Cash used/ Generated for investing activities (B)      |                                       | (19.49)                               |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>             |                                       |                                       |
| Net Proceeds from short term borrowings                | 6.01                                  | 7.69                                  |
| Proceeds from issue of equity shares                   | 135.20                                | -                                     |
| Net cash flow from financing activities (C)            | 141.21                                | 7.69                                  |
| Net cash flow during the year (A + B + C)              | 28.14                                 | (5.18)                                |
| Add: Opening cash and cash equivalents                 | 0.68                                  | 5.85                                  |
| Closing cash and cash equivalents                      | 28.81                                 | 0.68                                  |