



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

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

Corporate office: 521/522, Vijayalakshmi Square, ITPL Main Road, Kundalahalli, Bangalore 560 037

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

Date: 30th May, 2023

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

Scrip Code - 540811

Subject: Outcome of Board Meeting held on 30th May, 2023.

Dear Sir(s),

We are pleased to inform you that Meeting of the Board of Directors of the Diggi Multitrade Limited was held on today i.e Tuesday, 30th May, 2023 at its Registered office situated at D-106, Crystal Plaza, Opp. Infiniti Mall Andheri West, Mumbai 400053. The Board transacted following items:

1. Approved Audited Standalone Financial Result for the half year & year ended 31st March, 2023, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Approved the Audit Report on the Standalone Audited Financial Result for the half year & year ended 31st March, 2023.
3. 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.
4. Took on record the Directors Disclosures of their interest in other Companies in form MBP-1 places by each Directors in the meeting under Regulation 184 of the Companies Act, 2013.
5. Took on record the Non-disqualifications of Directors in form DIR-8 placed by each Directors under Section 164 of the Companies Act, 2013.
6. Other Business Transactions

The aforesaid Board Meeting commenced at 05:30 P.M. and concluded at 10:30P. M.

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

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited

Pradeepkumar



Pradeepkumartana Jankiramulu Naidu
Director
DIN: 07482458



S K Jha & Co.

CHARTERED ACCOUNTANTS

Office : 204, Iscon Plaza, Nr. ISRO, Satellite Road, Satellite, Ahmedabad-380015.
Tel : +91 79 48901576 Telefax : 079-26926104 • Mob : + 91 98240 44820 • www.caskjha.com • Email : satyendrajha@hotmail.com, skjha5@hotmail.com

INDEPENDENT AUDITORS' REPORT

TO
THE BOARD OF DIRECTORS OF DIGGI MULTITRADE LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of DIGGI MULTITRADE LIMITED ("the Company") for the year ended 31st March, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the six months and year ended March 31, 2023.

Basis for Opinion

- We draw your attention to "Note 14" to the standalone financial statements, wherein GST credit of Rs. 0.75 lakhs outstanding as an other current assets however, as per GST records the GSTN Registration of the company has been cancelled on application of tax payer effective from 15.11.2022. Since, the registration is cancelled the credit is not utilizable hence, the amount should be charged to profit and loss account. The net income and shareholder's equity is overstated to the tune of Rs. 0.75 lakhs.

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 Standalone Financial Results for the quarter and year ended March 31, 2023 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.

Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian 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 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 are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual 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 Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 standalone annual 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 standalone annual 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Company's ability 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 standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



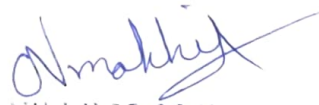
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Other matter

The standalone annual financial results include the results for the quarter ended 31st March, 2023 and the corresponding quarter ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the six months of the relevant financial year which were subject to limited review by us.

For, S K Jha & Co.
Chartered Accountants
FRN:126173W



Nikhil Makhija
Partner

M.No. 176178

UDIN: 231761783GVPKQ8550



Date: 30.05.2023

Place: Ahmedabad

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31/03/2023

Part I		(Rs. In Lakhs)				
Sl. No.	Particulars	Half Year Ended			Year Ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	UnAudited	Audited	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from operations	4.00	-	724.19	4.00	724.19
II	Other income	-	-	33.06	-	33.06
III	Direct Expenses	-	-	-4.50	-	-4.50
III	Total Income from Operations (net)	4.00	-	752.75	4.00	752.75
IV	Expenses					
(a)	Consumption of Raw Material	-	-	-	-	-
(b)	Purchase of Stock in Trade	-	-	-	-	-
(c)	Change in Inventories of finished goods /work in progress and stock in trade	-	-	717.99	-	717.99
(d)	Employees Benefit Cost	3.00	-	3.36	3.00	12.24
(e)	Depreciation & amortisation expenses	1.44	0.93	0.93	2.37	0.92
(f)	Finance Cost	-	-	-	-	-
(g)	Other Expenses	1.73	5.71	8.76	7.44	16.01
	Total Expenses	6.17	6.64	731.04	12.81	747.16
V	Profit/(Loss) before exceptional items and tax (III-IV)	-2.17	-6.64	21.71	-8.81	5.59
VI	Exceptional Items					
VII	Profit/(Loss) before tax (V-VI)	-2.17	-6.64	21.71	-8.81	5.59
VIII	Tax expense					
(i)	Current tax	-	-	1.45	-	1.45
ii)	Deferred Tax	-0.34	-	-0.08	-0.34	-0.09
IX	Profit /(Loss) for the period (VII-VIII)	-1.83	-6.64	20.34	-8.47	4.23
	Other Comprehensive Income					
X	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)Comprising Profit /(Loss) and Other comprehensive Income for the period)	-1.83	-6.64	20.34	-8.47	4.23
XII	Paid-up equity share capital (Face value of Rs. 10/- each)	967.75	967.75	967.75	967.75	967.75
XIII	Earnings per equity share (for continuing operation):					
(1)	Basic	(0.02)	-0.07	0.21	-0.09	0.04
(2)	Diluted	(0.02)	-0.07	0.21	-0.09	0.04

- 1 The above audited Financial Results have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on 30/05/2023.
- 2 Statutory Auditors of the Company have carried out Audit for the year ended March, 31 2023
- 3 The Financial Results have been prepared in accordance with the Indian Accounting Standards (IND AS) specified in the Companies (Indian Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013.
- 4 Figures of the previous periods are regrouped , wherever necessary, to correspond with current periods.

By order of the Board of Directors
DIGI MULTITRADE LIMITED



Pradeepkumar

Date : 30/05/2023
Place : Mumbai

Pradeepkumar N.
Director DIN : 07482458

DIGGI MULTITRADE LIMITED

CIN : L65900MH2010PLC210471

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

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

	PARTICULARS	As at	As at
		31.03.2023	31.03.2022
		(Audited)	(Audited)
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	7.27	9.65
	(i) Investments	51.81	51.81
	(i) Deferred tax assets (net)	0.43	0.09
	(j) Other non-current assets	3.98	3.98
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	287.67	348.85
	(iii) Cash and cash equivalents	2.07	1.91
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	721.53	667.92
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	0.81	1.65
	Total Assets	1,075.57	1,085.86
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	967.75	967.75
	(b) Other Equity	91.72	100.19
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.33	0.52
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
2	Current Liabilities		
	(a) Financial Liabilities		-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	0.65	0.32
	(c) Provisions	15.12	17.08
	(d) Current Tax Liabilities (Net)	-	-
	Total Equity and Liabilities	1,075.57	1,085.86



For Diggi Multitrade Limited

Pradeepkumar

Pradeepkumartana J Naidu

Director (DIN : 07482458)

Date : 30/05/2023

Place : Mumbai

DIGGI MULTITRADE LIMITED

CIN : L65900MH2010PLC210471

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2023

Particulars	For the year Ended 31-3-2023	For the year Ended 31-3-2022
	Amt in Lakhs	Amt in Lakhs
(A) Cash flow from Operating Activities		
Profit/ (Loss) before extraordinary items and tax	-8.81	5.59
Adjustments for:-		
Add:		
Finance Cost	-	-
Depriciation and Amortisation	2.37	0.97
Less:		
Interest Income	-	-0.06
Profit on sale of Machinery	-	-
Operating Profit/(Loss) before changes in Working Capital		
Changes In Working Capital		
Increase /(Decrease) in Trade Payables	-0.19	-64.26
Increase /(Decrease) in Other Current Liabilities	0.32	-1.76
(Increase) /Decrease in Inventories	-	717.99
(Increase) /Decrease in Trade Receivables	61.18	-195.02
(Increase)/Decrease in Short Term Loans & Advances	-53.61	-461.11
(Increase)/Decrease in Other Current Asset	0.84	-0.64
Increase /(Decrease) in Short Term Provision	-1.95	6.80
(Increase)/Decrease in Other Non-Current Asset	-	-
Operating Profit/(Loss) after changes in Working Capital	0.16	8.51
Less: Taxes Paid	-	-1.45
Net Cash Flow from Oprating Activities (A)	0.16	7.05
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	-	10.57
Sale of Fixed Assets	-	-
Intrest Received	-	0.06
Net Cash Flow from Investing Activities (B)	-	-10.51
(C) Cash flow from Financing Activities		
Proceeds from Borrowings	-	-
Finance Cost	-	-
Net Cash Flow from Financing Activities (C)	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	0.16	-3.46
Cash and Cash Equivalents at the Beginning of the Period	1.91	5.37
Cash and Cash Equivalents at the Ending of the Period	2.07	1.91

For and on behalf of Board of Directors
DIGGI MULTITRADE LIMITED

Pradeep Kumar

Pradeepkumar N.
Director
DIN: 07482458Date : 30/05/2023
Place : Mumbai



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

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

Corporate office: 521/522, Vijayalakshmi Square, ITPL Main Road, Kundalahalli, Bangalore 560 037

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

Date: 30th May, 2023

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

Scrip Code - 540811

Subject: 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 31.03.2023.

Dear Sir(s),

Pursuant to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we do hereby declare that the Statutory Auditors of the Company, **M/s S K Jha & Co., Chartered Accountants** have expressed an unmodified opinion in their Audit Report on the Standalone Financial Statements of the Company for the Financial year 2022-2023.

Opinion of the Auditor is as under :

"We drew your attention to the Note 14 to the Standalone Financial Statement wherein GST Credit of Rs. 0.75 lakhs outstanding as an other current assets however as per GST Records the GSTN Registration of the Company has been cancelled on the application of the tax payer effective from 15.11.2022. Since, the registration is Cancelled the credit is net utilizable. Hence, the amount should be charged to the Profit and loss account. The net income and Shareholder's equity is overstated to the time of Rs. 0.75 Lakhs."

You are requested to take this on your record and acknowledge the receipt.

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited

Pradeepkumar



Pradeepkumartana Jankiramulu Naidu
Director
DIN: 07482458