



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

Regd. Office: Gala No. 02, F Wing, Sagar Complex, opposite Mini Punjab Dhaba Ovali, Dapode, Bhiwandi – 421302, Mumbai, Maharashtra

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

Date: 27th May, 2024

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 27th May, 2024.

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 **Monday, 27th May, 2024** at its **Registered office at Gala No. 02, F Wing, Sagar Complex, opposite Mini Punjab Dhaba Ovali, Dapode, Bhiwandi – 421302.** The Board transacted following items:

1. Approved Audited Standalone Financial Result for the half year & year ended 31st March, 2024, 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, 2024.
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. Approved and Re appointed M/s Abhilasha Chaudhary, Proprietor of & Associates, and Practicing Company Secretary as Secretarial Auditor of the Company for the F.Y. 2024-2025.
5. Took on records the Statement of Related party Transactions as on 31st march, 2024 half year ended.

The aforesaid Board Meeting commenced at 04:00 P.M. and concluded at 06:50 P. M.

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

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited



Samarth Prabhudas Ramanuj
Director
DIN: 06660127

DIGGI MULTITRADE LIMITED
CIN : L65900MH2010PLC210471

Regd. Office: Gala number 02, F Wing, Sagar Complex, opposite Mini Punjab Dhaba Ovali, Dapode, Bhiwandi, Shastrinagar
(Thane), Thane, Maharashtra, India, 421302

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31/03/2024						
(Rs. In Lakhs)						
Part I Sl. No.	Particulars	Half Year Ended			Year Ended	
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from operations	-	-	4.00	-	4.00
II	Other income	-	-	-	-	-
III	Total Income from Operations (net)	-	-	4.00	-	4.00
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	-	-	-	-	-
(d)	Employees Benefit Cost	1.70	0.29	3.00	1.99	3.00
(e)	Depreciation & amortisation expenses	0.89	0.89	1.44	1.78	2.37
(f)	Finance Cost	-	-	-	-	-
(g)	Other Expenses	23.50	2.22	1.73	25.72	7.44
	Total Expenses	26.09	3.40	6.17	29.49	12.81
V	Profit/(Loss) before exceptional items and tax (III-IV)	-26.09	-3.40	-2.17	-29.49	-8.81
VI	Exceptional Items*	1.88	-	-	1.88	-
VII	Profit/(Loss) before tax (V-VI)	-24.21	-3.40	-2.17	-27.61	-8.81
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII- VIII)	-24.21	-3.40	-2.17	-27.61	-8.81
X	Tax expense					
(i)	Current tax	-	-	-	-	-
(ii)	Deferred Tax	-0.21	-	-0.34	-0.21	0.34
XI	Profit (Loss) for the period from continuing operations (IX-X)	-24.00	-3.40	-1.83	-27.40	-8.47
	Profit/(loss) from discontinuing operations	-	-	-	-	-
	Tax expense of discontinuing operations	-	-	-	-	-
XII	Profit/(Loss) from discontinuing operations(after tax)(XII-XIII)	-	-	-	-	-
XIII	Profit (Loss) for the period	-24.00	-3.40	-1.83	-27.40	-8.47
XIV	Other Comprehensive Income					
	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	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (IX+X)Comprising Profit/(Loss) and Other comprehensive Income for the period)	-24.00	-3.40	-1.83	-27.40	-8.47
XVI	Paid-up equity share capital (Face value of Rs. 10/- each)	967.75	967.75	967.75	967.75	967.75
XVII	Earnings per equity share (for continuing operation):					
	(1) Basic	-0.25	-0.04	-0.02	-0.28	-0.09
	(2) Diluted	-0.25	-0.04	-0.02	-0.28	-0.09

* Exceptional items of Rs. 1.88 lakhs represent the balances written off on account of cessation of liabilities of i. Director Sitting fees of Rs. 0.25 lakh, ii. Rent Payable of Rs. 1.19 lakh, iii. Director Remuneration of Rs. 0.41 lakh & iv. Professional Tax of Rs. 0.03 lakh.

- 1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 27th May, 2024.
- 2 The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.
- 3 The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.
- 4 The Financial Results have been prepared in accordance with the Accounting Standards specified In the Companies (Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013.
- 5 The figures of the quarter ended 31st March, 2024 and 31st March, 2023 are the balancing figures between the audited figures in respect of the full years and the unaudited figures of nine months ended 31st December respectively.

By order of the Board of Directors
DIGI MULTITRADE LIMITED

Anil Patni
Anil Patni
Managing Director
DIN: 06597013



Date : 27.05.2024
Place : Mumbai

DIGGI MULTITRADE LIMITED
CIN : L65900MH2010PLC210471

Regd. Office: Gala number 02, F Wing, Sagar Complex, opposite Mini Punjab Dhaba Ovali, Dapode, Bhiwandi, Shastrinagar
(Thane), Thane, Maharashtra, India, 421302

STATEMENT OF ASSETS & LIABILITIES

Particulars		As at 31/03/2024	As at 31/03/2023
		(Amt in Lakhs)	(Amt in Lakhs)
I.	<u>EQUITY AND LIABILITIES</u>		
1	Shareholders' funds		
	(a) Share capital	967.75	967.75
	(b) Reserves and surplus	64.32	91.72
	(c) Money received against share warrants		
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		
4	Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables		
	Outstanding dues of micro enterprise and small enterprise creditors other than micro enterprise & small enterprise	-	-
		2.39	0.33
	(c) Other current liabilities	25.84	0.64
	(d) Short-term provisions	1.08	15.12
	TOTAL	1,061.38	1,075.57
II.	<u>ASSETS</u>		
1	Non-current assets		
	(a) Property Plant & Equipment		
	(i) Tangible assets	5.49	7.27
	(ii) Intangible assets		
	(iii) Capital work-in-progress		
	(iv) Intangible assets under development		
	(b) Non-current investments	51.81	51.81
	(c) Deferred tax assets (net)	0.64	0.43
	(d) Long-term loans and advances		
	(e) Other non-current assets	58.98	3.98
2	Current assets		
	(a) Current investments		
	(b) Inventories	-	-
	(c) Trade receivables	247.07	287.67
	(d) Cash and cash equivalents	0.70	2.07
	(e) Short-term loans and advances	696.64	721.53
	(f) Other current assets	0.05	0.81
	TOTAL	1,061.38	1,075.57

By order of the Board of Directors
DIGI MULTITRADE LIMITED

Anil Patni

Anil Patni
Managing Director
DIN: 06597013



Date : 27.05.2024
Place : Mumbai

DIGGI MULTITRADE LIMITED
CIN : L65900MH2010PLC210471

Regd. Office: Gala number 02, F Wing, Sagar Complex, opposite Mini Punjab Dhaba Ovali, Dapode, Bhiwandi, Shastrinagar (Thane), Thane, Maharashtra, India, 421302

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2024

Particulars		For the year Ended	For the year Ended
		31-03-2024	31-3-2023
		Amt in Lakhs	Amt in Lakhs
(A)	Cash flow from Operating Activities		
	Profit/ (Loss) before extraordinary items and tax	(27.61)	(8.81)
	<u>Adjustments for:-</u>		
	<u>Add:</u>		
	Finance Cost	-	-
	Depriciation and Amortisation	1.78	2.37
	Less:		
	Interest Income	-	-
	Profit on sale of Machinery	-	-
	Operating Profit/(Loss) before changes in Working Capital		
	<u>Changes In Working Capital</u>		
	Increase /(Decrease) in Trade Payables	2.06	(0.19)
	Increase /(Decrease) in Other Current Liabilities	25.20	0.32
	(Increase) /Decrease in Inventories	-	-
	(Increase) /Decrease in Trade Receivables	40.60	61.18
	(Increase)/Decrease in Short Term Loans & Advances	24.90	(53.61)
	(Increase)/Decrease in Other Current Asset	0.75	0.84
	Increase /(Decrease) in Short Term Provision	(14.04)	(1.95)
	(Increase)/Decrease in Other Non-Current Asset	(55.00)	-
	Operating Profit/(Loss) after changes in Working Capital	(1.37)	0.16
	Less: Taxes Paid	-	-
	Net Cash Flow from Oprating Activities (A)	(1.37)	0.16
(B)	Cash flow from Investing Activities		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Intrest Received	-	-
	Net Cash Flow from Investing Activities (B)	-	-
(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 Equivalent(A+B+C)	(1.37)	0.16
	Cash and Cash Equivalentents at the Beginning of the Period	2.07	1.91
	Cash and Cash Equivalentents at the Ending of the Period	0.70	2.07

By order of the Board of Directors
DIGI MULTITRADE LIMITED



Anil Patni
Managing Director
DIN: 06597013

Date : 27.05.2024
Place : Mumbai



S K Jha & Co.

CHARTERED ACCOUNTANTS

Office : 203 - 204, Iscon Plaza, Nr. ISRO Satellite Road, Satellite, Ahmedabad-380015.

Tel : +91 79 48901576 Telefax : 079-26926104 • +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, 2024, 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, 2024.

Basis for Opinion

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, 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.

- *During the audit it was observed that the company has not deducted TDS of Rs. 1,82,000 u/s 194J on payments made to Sakshi Tarak Dani towards the professional fees of Rs. 18,20,000.*
- *We further draw your reference to the para Vii of Annexure 1 of the audit report wherein it is disclosed that the company has not paid total TDS of Rs. 61750 to the credit of Central Government outstanding for more than six months.*

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 half year ended 31st March, 2024 and the corresponding half 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: **24176178BKDZFY9229**



Date: 27.05.2024

Place: Ahmedabad



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

Regd. Office: Gala No. 02, F Wing, Sagar Complex, opposite Mini Punjab Dhaba Ovali, Dapode, Bhiwandi – 421302, Mumbai, Maharashtra

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

Date: 27th May, 2024

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 31.03.2024.

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 2023-2024.

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

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited



Samarth Prabhudas Ramanuj
Director
DIN: 06660127

BRIEF PROFILE SECRETRIAL AUDITOR

Sr. No.	Particulars	Details
1.	Appointment of Secretarial Auditor	The Board appointed Abhilasha Chaudhary (Mem No: 62496 & COP: 23604), Practicing Company Secretary, Mumbai for conducting Secretarial Audit pursuant to Section 204 of the Companies Act, 2013 for F.Y. 2024-25.
2.	Date of Appointment	27 th May,2024
3.	Brief Profile	<p>Cs Abhilasha Chaudhary, Practicing Company Secretary, (Mem No: 62496 & COP: 23604) Mumbai is an Associate Member of ICSI. The firm has immense knowledge and experience in dealing with matters relating to Company Law, Secretarial and Management Advisory Services, Legal Due Diligence, Transaction documents, Mergers and Acquisitions, Listing Regulations, RBI Laws & Business Management.</p> <p>CS Abhilasha Chaudhary is a Post Graduate in Commerce and Associate member of the Institute of Company Secretaries of India, she is having experience of more than 7 years in the field of Legal and Secretarial and established proprietorship firm in the name of " Abhilasha Chaudhary “.</p> <p>The Firm is very well exposed in dealing with various regulatory authorities like Registrar of Companies (ROC), Regional Director (RD), Company Law Board (CLB), National Company law Tribunal (NCLT), Ministry of Corporate Affairs (MCA), Competition commission of India (CCI), Securities & Exchange Board of India (SEBI), Stock Exchanges, Reserve Bank of India (RBI) etc. Considering the explicit needs of different types of user, the firm tries to cater the customized needs of all its users.</p>
4.	Disclosure of relationships No between directors (in case of appointment of a director)	N.A.



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CIN: L65900MH2010PLC210471

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

Date: 27th May, 2024

To,
The BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 0011

Scrip Code - 540811

Subject: Non-Applicability of Disclosure under Regulation 23(9) of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015- Disclosure of Related Party Transactions For The half year & year Ended March 30, 2024.

Dear Sir/Madam,

This is to inform you that, as per Regulation 15(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Regulation 23(9) is applicable to only those listed entities having paid-up Equity Share Capital exceeding Rs. 10 Crores and Net Worth exceeding Rs. 25 Crores. which does not exceed the above threshold limits or The listed entity which has listed its specified securities on the SME Exchange.

As the Company is Listed on SME Exchange, therefore, it is not required to submit "Disclosure of the Related Party Transactions" as per Regulation 23(9) of SEBI (LODR) Regulations, 2015.

We request you to kindly take the same on record.

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

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited



Samarth Prabhudas Ramanuj
Director
DIN: 06660127