



# 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](mailto:info@diggimultitrade.com); Website: [www.diggimultitrade.co.in](http://www.diggimultitrade.co.in)

Date: 14<sup>th</sup> November, 2022

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

Scrip Code - 540811

Subject: Outcome of Board Meeting held on 14<sup>th</sup> November, 2022.

Dear Sir(s),

Pursuant to Regulation 30 of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulation"). 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, 14<sup>th</sup> November, 2022 at its Registered office situated at D-106, Crystal Plaza, Opp. Infiniti Mall Andheri West, Mumbai 400053. The Board transacted following items:

1. Approved the Un-Audited Standalone Financial Result of the Company for the half year ended 30<sup>th</sup> September, 2022, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Considered and approved the Limited Review Report on Un-audited Standalone Financial Result of the Company for the half year ended 30<sup>th</sup> September, 2022.
3. Approved the resignation of Mr. Jay Jayendra Shah, Chartered Accountants from the post of Internal Auditor of the Company.
4. Considered and approved the appointment of M/s J A K & Co. Chartered accountants (FRN: 154272W) as an Internal auditor of the company.

The aforesaid Board Meeting commenced at 05:00 P.M. and concluded at 07:00 P.M.

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

Thanking You,  
Yours Faithfully,

For Diggi Multitrade Limited

Pradeepkumartana Jankiramulu Naidu  
Director  
DIN: 07482458



Add: No. 07 Prasiddhi Ground Floor,  
Kempton Park Apart. Kundalahalli,  
near Ryan International School Banga  
Bangalore, Karnataka-560037

**DIGGI MULTITRADE LIMITED**  
CIN : L65900MH2010PLC210471

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

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30/09/2022**

**Part I**

Sl. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2022	31.03.2022	30.09.2021	31.03.2022	31.03.2021
		UnAudited	Audited	UnAudited	Audited	Audited
	<b>INCOME FROM OPERATIONS</b>					
I	Revenue from operations		7,24,18,972	-	7,24,18,972	10,50,000
II	Other income		33,06,120	-	33,06,120	18,92,790
III	Direct Expenses	-	4,50,000	-	4,50,000	
III	<b>Total Income from Operations (net)</b>	-	<b>7,52,75,092</b>	-	<b>7,52,75,092</b>	<b>29,42,790</b>
IV	<b>Expenses</b>					
(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		7,17,98,972	-	7,17,98,972	-
(d)	Employees Benefit Cost		12,78,000	8,88,000	12,24,000	21,66,000
(e)	Depreciation & amortisation expenses	92,495	92,495	-	92,495	-
(f)	Finance Cost	-	-	-	-	-
(g)	Other Expenses	5,71,200	8,76,397	7,23,800	16,00,198	2,63,575
	<b>Total Expenses</b>	<b>6,63,695</b>	<b>7,40,45,864</b>	<b>16,11,800</b>	<b>7,47,15,665</b>	<b>24,29,575</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(6,63,695)</b>	<b>12,29,228</b>	<b>(16,11,800)</b>	<b>5,59,427</b>	<b>5,13,215</b>
VI	Exceptional Items					
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>(6,63,695)</b>	<b>12,29,228</b>	<b>(16,11,800)</b>	<b>5,59,427</b>	<b>5,13,215</b>
VIII	<b>Tax expense</b>					
(i)	Current tax		1,45,451	-	1,45,451	17,000
(ii)	Deferred Tax		(8,695)	-	8,695	1,130
IX	<b>Profit / (Loss) for the period (VII-VIII)</b>	<b>(6,63,695)</b>	<b>10,92,472</b>	<b>(16,11,800)</b>	<b>4,22,671</b>	<b>4,95,085</b>
	<b>Other Comprehensive Income</b>					
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	<b>Total Comprehensive Income for the period (IX+X) Comprising Profit / (Loss) and Other comprehensive Income for the period )</b>	<b>(6,63,695)</b>	<b>10,92,472</b>	<b>(16,11,800)</b>	<b>4,22,671</b>	<b>4,95,085</b>
XII	<b>Paid-up equity share capital (Face value of Rs. 10/- each)</b>	<b>96,77,500</b>	<b>96,77,500</b>	<b>96,77,500</b>	<b>96,77,500</b>	<b>96,77,500</b>
XIII	<b>Earnings per equity share (for continuing operation):</b>					
	(1) Basic	(0.07)	0.11	(0.17)	0.04	0.05
	(2) Diluted	(0.07)	0.11	(0.17)	0.04	0.05

- The above Un-audited Financial Results have been reviewed by the Audit Committee and thereafter approved in the meeting of Board of Directors held on 14/11/2022.
- Statutory Auditors of the Company have carried out Audit for the Half-year ended September, 30 2022
- 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.
- Figures of the previous periods are regrouped , wherever necessary, to correspond with current periods.

By order of the Board of Directors

DIGI MULTITRADE LIMITED

  


**DIGGI MULTITRADE LIMITED**  
**CIN : L65900MH2010PLC210471**  
**Regd. Office: D-106, Crystal Plaza, Opp Infiniti Mall, Andheri West, Mumbai - 400 053**  
**STATEMENT OF ASSETS AND LIABILITIES**

	PARTICULARS	As at	As at
		30.09.2022 (Unaudited)	31.03.2022 (Audited)
<b>I</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	8,72,263	9,64,758
	(i) Investments	51,81,250	51,81,250
	(i) Deferred tax assets (net)	9,202	9,202
	(j) Other non-current assets	3,98,000	3,98,000
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	3,03,64,916	3,48,84,917
	(iii) Cash and cash equivalents	47,342	1,91,042
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	6,83,88,334	6,67,91,747
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	1,65,000	1,65,000
	(d) Other current assets	29,28,572	-
	<b>Total Assets</b>	<b>10,83,54,879</b>	<b>10,85,85,916</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share capital	9,67,75,000	9,67,75,000
	(b) Other Equity	93,55,719	1,00,19,414
	<b>Liabilities</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	0	0
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	52,300
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	5,75,500	0
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	60,750	31,991
	(c) Provisions	14,22,459	17,07,211
	(d) Current Tax Liabilities (Net)	1,65,451	0
	<b>Total Equity and Liabilities</b>	<b>10,83,54,879</b>	<b>10,85,85,916</b>

0

By order of the Board of Directors  
**DIGGI MULTITRADE LIMITED**



Date : 14/11/2022  
Place : Mumbai

Pradeepkumar N.  
DIN: 07482458

## DIGGI MULTITRADE LIMITED

CIN : L65900MH2010PLC210471

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

## CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED 30th SEPTEMBER, 2022

Particulars	For the Half year Ended 30-9-2022	For the year Ended 31-3-2022
	Amt in Rs.	Amt in Rs.
<b>(A) Cash flow from Operating Activities</b>		
Profit/ (Loss) before extraordinary items and tax	-6,63,695	5,59,427
<u>Adjustments for:-</u>		
<u>Add:</u>		
Finance Cost	-	-
Depriciation and Amortisation	92,496	97,452
<u>Less:</u>		
Interest Income	-	-6,120
Profit on sale of Machinery	-	-
<b>Operating Profit/(Loss) before changes in Working Capital</b>		
<u>Changes In Working Capital</u>		
Increase /(Decrease) in Trade Payables	5,75,501	-64,25,521
Increase /(Decrease) in Other Current Liabilities	1,41,910	-1,75,559
(Increase) /Decrease in Inventories	-	7,17,98,972
(Increase) /Decrease in Trade Receivables	45,20,001	-1,95,01,948
(Increase)/Decrease in Short Term Loans & Advances	-15,96,587	-4,61,11,173
(Increase)/Decrease in Other Current Asset	-29,28,572	-64,220
Increase /(Decrease) in Short Term Provision	-2,84,752	6,79,539
(Increase)/Decrease in Other Non-Current Asset	-	-
<b>Operating Profit/(Loss) after changes in Working Capital</b>	<b>-1,43,698</b>	<b>8,50,849</b>
Less: Taxes Paid	-	-1,45,451
<b>Net Cash Flow from Oprating Activities (A)</b>	<b>-1,43,698</b>	<b>7,05,398</b>
<b>(B) Cash flow from Investing Activities</b>		
Purchase of Fixed Assets	-	-10,57,252
Sale of Fixed Assets	-	-
Intrest Received	-	6,120
<b>Net Cash Flow from Investing Activities (B)</b>	<b>-</b>	<b>-10,51,132</b>
<b>(C) Cash flow from Financing Activities</b>		
Proceeds from Borrowings	-	-
Finance Cost	-	-
<b>Net Cash Flow from Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)</b>	<b>-1,43,698</b>	<b>-3,45,735</b>
Cash and Cash Equivalents at the Beginning of the Period	1,91,040	5,36,775
Cash and Cash Equivalents at the Ending of the Period	47,342	1,91,040

## Note:

1. The above cash flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS-7) on Cash Flow statement as notified by the Companies (Indian Accounting Standards (IND AS)) Rules 2015.

2. Previous Year figures have been regrouped / recast wherever necessary.

For and on behalf of Board of Directors  
DIGGI MULTITRADE LIMITED

*Pradeep Kumar N.*

Pradeepkumar N.  
DIN: 07482458

Date : 14/11/2022  
Place : Mumbai



# 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

### LIMITED REVIEW REPORT

To,  
The Board of Directors,  
Diggi Multitrade Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Diggi Multitrade Limited** for the Half Year ended 30.09.2022. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard required 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's 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.
3. 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 specified under section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2015 and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

  
Nikhil Makhija  
Partner

M.No: 176178

UDIN : 22176178BDCKYL1574



Date : 14.11.2022  
Place: Ahmedabad