



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

Registered 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: 13th November, 2021

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

Scrip Code - 540811

Sub: Outcome of Board Meeting held on 13th November, 2021

Dear Sir(s),

We are pleased to inform you that Meeting of the Board of Directors of **Diggi Multitrade Limited** was held on **Saturday, on 13th November, 2021** at its the Registered office of the Company situated at **D-106, Crystal Plaza, Link Road, Opposite Infiniti Mall, Andheri (West), Mumbai, Maharashtra, 400053**. The Board transacted following items:

1. Approved the standalone Un-audited Financial Result for the Half Year ended 30th September, 2021, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Approved and adopted the Limited Review Report on the Un-audited Financial Result for the half year ended 30th September, 2021.

The aforesaid Board Meeting commenced at 5:30 P.M. and concluded at 6:30 P.M.

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
DIN: 06870407

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 30th September, 2021				
Particulars	Half Year ended	Half Year ended	Half Year ended	Year ended
	31.09.2021	31.03.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income				
a) Revenue from Operations	-	-	1,050,000	1,050,000
b) Other Income	-	1,521,006	371,784	1,892,790
Total Income	-	1,521,006	1,421,784	2,942,790
2. Expenses				
a) Changes in Inventories of Stock in Trade	-	-	-	-
b) Employee Benefits Expense	-	-	-	-
c) Depreciation	888,000	1,146,000	1,020,000	2,166,000
d) Other Expenses	-	-	-	-
Total Expenses	684,800	83,965	179,610	263,575
3. Profit / (Loss) from Operations before Exceptional and Extraordinary Items and Tax (1-2)	1,572,800	1,229,965	1,199,610	2,429,575
4. Exceptional Items	-	-	222,174	513,215
5. Profit / (Loss) before Extraordinary Items and Tax (3-4)	-	-	-	-
6. Extraordinary Items	(1,572,800)	291,041	222,174	513,215
7. Profit / (Loss) before Extraordinary Items and Tax (5-6)	-	-	-	-
8. Tax Expense:	(1,572,800)	291,041	222,174	513,215
- Current tax	-	-	-	-
- Deferred tax	-	(33,833)	50,833	17,000
- Excess provision of earlier years written back	-	716	414	1,130
9. Net Profit / (Loss) for the period / year from Continuing Operations (7-8)	(1,572,800)	324,158	170,927	495,085
10. Net Profit / (Loss) for the period / year from Discontinuing Operations	-	-	-	-
11. Net Profit / (Loss) for the period / year (9+10)	(1,572,800)	324,158	170,927	495,085
12. Paid-up Equity Share Capital (Face value Rs. 10/- per Share)	96,775,000	96,775,000	96,775,000	96,775,000
13. Reserves excluding Revaluation Reserves	8,023,942	9,596,742	9,272,583	9,596,742
14. Earnings Per Share (EPS) (Not annualised)				
i) Basic and Diluted EPS (in Rs.)	(0.163)	0.051	0.018	0.051

Also refer accompanying notes to the Financial Results.

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th September, 2021				
PARTICULARS			As at	As at
			30th September, 2021	31st March, 2021
			(Unaudited)	(Audited)
A. EQUITY AND LIABILITIES				
1. Shareholders Funds				
(a) Share Capital				
(b) Reserves and Surplus			96,775,000	96,775,000
(c) Money Received against Share Warrants			8,023,942	9,596,742
Sub-total - Shareholders Funds				
2. Share application Money Pending Allotment			104,798,942	106,371,742
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			-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprise			-	-
(c) Other Current Liabilities			15,711,450	6,477,821
(d) Short-term Provisions			16,004,370	1,235,222
Sub-total - Current Liabilities				
TOTAL - EQUITY AND LIABILITIES			31,715,820	7,713,043
B. ASSETS			136,514,762	114,084,785
1. Non-current Assets				
(a) Property, Plant and Equipment (Tangible Assets)			-	-
(b) Non-current Investments			4,958	4,958
(c) Deferred Tax Assets (net)			5,181,250	5,181,250
(d) Long-term Loans and Advances			507	507
(e) Other Non-current Assets			-	-
Sub-total - Non-current Assets			398,000	398,000
2. Current Assets			5,584,715	5,584,715
(a) Current Investments			-	-
(b) Inventories			-	-
(c) Trade Receivables			71,798,972	71,798,972
(d) Cash and Cash Equivalents			10,780,845	15,382,969
(e) Short-term Loans and Advances			711,116	536,775
(f) Other Current Assets			47,538,334	20,680,574
Sub-total - Current Assets			100,780	100,780
TOTAL - ASSETS			130,930,047	108,500,070
			136,514,762	114,084,785

For DIGGI MULTITRADE LIMITED

Varun Dhandh



Mr. Varun Dhandh
CFO & DIRECTOR
DIN : 06870407

Place : Mumbai
Date : 13th November, 2021

DIGGI MULTITRADE LIMITED

CIN : U65900MH2010PLC210471

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

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE YEAR ENDED 30th September, 2021

Particulars	Half Year ended 31.09.2021	Half Year ended 31.03.2021	Half Year ended 30.09.2020	Year ended 31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue				
(Net Sales/Income from each segment should be disclosed under this head)				
(a) Segment A - Residential Flats	-	-	-	-
(b) Segment B - Construction Materials	-	-	-	-
(c) Segment C - Sale of Services	-	-	-	-
Net Sales/Income from Operations			1,050,000	1,050,000
2. Segment Results			1,050,000	1,050,000
[Profit/(Loss) before tax and interest from each segment]				
(a) Segment A - Residential Flats	-	-	-	-
(b) Segment B - Construction Materials	-	-	-	-
(c) Segment C - Sale of Services	-	-	-	-
Total Income (1 + 2)			1,050,000	1,050,000
Less:			1,050,000	1,050,000
(i) Interest	-	-	-	-
(ii) Unallocated Corporate Expenses	-	-	-	-
(iii) Unallocated Other Income	1,572,800	1,229,965	1,199,610	2,429,575
Total Profit before Tax		1,521,006	371,784	1,892,790
Less: Tax Expense	(1,572,800)	291,041	222,174	513,215
Total Profit after Tax		(33,117)	51,247	18,130
3. Capital Employed		324,158	170,927	495,085
(a) Segment A - Residential Flats	69,469,566	(200,000)	82,589,566	82,389,566
(b) Segment B - Construction Materials	6,990,251	(1,330,332)	10,290,251	8,959,919
(c) Segment C - Sale of Services	-	1,354,635	-	1,354,635
(d) Unallocated	28,430,575	499,857	13,167,766	13,667,623
Total Capital Employed	104,890,392	324,160	106,047,583	106,371,743

For DIGGI MULTITRADE LIMITED

Varun Dhandh



Mr. Varun Dhandh
CFO & DIRECTOR
DIN : 06870407

Place : Mumbai
Date : 13th November, 2021

DIGGI MULTITRADE LIMITED

CIN : U65900MH2010PLC210471

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

Particulars	STATEMENT OF CASH FLOWS	
	Year ended 31-09-2021	Year ended 31-03-2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
(1) Net Profit before Taxation	(Unaudited)	(Audited)
(2) Adjustments for:		
-Depreciation	(1,572,800)	513,215
-Interest Income	-	-
(3) Operating Loss before Working Capital Changes (1+2)	-	(595,675)
(4) Adjustments for:	(1,572,800)	(82,460)
-Trade Receivables	-	-
-Inventories	4,602,124	625,365
-Short Term Loans and Advances	-	-
-Other Current & Non-current Assets	(26,857,760)	(359,994)
-Trade and Other Payables	-	28,957
-Other Current Liabilities	9,233,629	30,332
Changes in Working Capital	14,769,148	(345,811)
(5) Cash generated/(used) in Operating Activities (3+4)	1,747,141	(21,151)
(6) Less:		
-Income Tax paid	174,341	(103,611)
(7) Net Cash generated/(used) in Operating Activities (5-6)	-	(43,043)
B. CASH FLOW FROM INVESTING ACTIVITIES	174,341	(60,568)
-Interest Received	-	-
Net Cash generated from Investing Activities	-	595,675
C. CASH FLOW FROM FINANCING ACTIVITIES	-	595,675
Net Cash generated from Financing Activities	-	-
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	-	-
Less:	174,341	535,107
E1. Cash and Cash Equivalents at the beginning of the year	-	-
E2. Cash and Cash Equivalents at the end of the year	536,775	1,668
	711,116	536,775

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 31.09.2021	Year ended 31.03.2021
	- Cash in Hand	
- With Schedule Banks:	730	730
In Current Accounts		
Total	710,386	536,045
	711,116	536,775

For DIGGI MULTITRADE LIMITED

Varun Dhandh



Mr. Varun Dhandh
CFO & DIRECTOR
DIN : 06870407

Place : Mumbai
Date : 13th November, 2021

DIGGI MULTITRADE LIMITED

CIN : U65900MH2010PLC210471

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

Notes:

1. The Company's Financial results for the year ended September 30, 2021 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 13th November, 2021.
2. Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
3. Pursuant to insertion of new clause under Regulations 33, sub-regulation (3), the Company has prepared statement of cash flows for the half year ended September 30, 2021. The statement of cash flows for the corresponding six months ended September 30, 2020 as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to review by the statutory auditors.
4. The above results are also available on our website and the stock exchange's website www.bseindia.com
5. Preceding six months figures as at 31.03.2021 is a balancing figure between the annual audited figures as on 31.03.2021 and unaudited six months figures as on 30.09.2021.
6. Estimation of uncertainty relating to COVID-19 global health pandemic:
In assessing the recoverability of receivables, intangible assets, deferred tax assets and investments, if any, the Company has considered internal and external sources of information, including credit reports, economic forecasts and industry reports upto the date of approval of these standalone financial results. As a result of the uncertainties resulting from COVID-19, the impact of this pandemic may be different from those estimated as on the date of approval of these financial results and the Company will continue to monitor any changes to the future economic conditions.

By Order of the Board

For DIGGI MULTITRADE LIMITED

Varun Dhandh



Mr. Varun Dhandh
CFO & DIRECTOR
DIN : 06870407

Place : Mumbai

Date : 13th November, 2021



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.skjha.com • Email : satyendrajha@hotmail.com, skjha5@hotmail.com

LIMITED REVIEW REPORT

**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 30.09.2021. 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 Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) 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: 21176178AAAAEP5277



Date : 13.11.2021
Place: Ahmedabad