



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

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Date: 12<sup>th</sup> November, 2020

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

**Subject: Board Meeting outcome of Diggi Multitrade Limited held on 12<sup>th</sup> November, 2020.**

**Ref.: Scrip Code - 540811**

We are pleased to inform you that meeting of the Board of Directors of the **Diggi Multitrade Limited** held , on today **12<sup>th</sup> November 2020** at **4:00 P.M.** at its **Registered office at D-106, Crystal Plaza, Opposite Infiniti Mall Andheri West, Mumbai-400053 Maharashtra** at to inter-alia transacts the follow in matters:

1. Approved the Un-Audited Financial Result for the Half Year ended 30<sup>th</sup> September, 2020, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Approved the Limited Review Report on the Un-Audited Financial Result for the Half Year ended 30<sup>th</sup> September, 2020.

The aforesaid Board Meeting commenced at 4:00 P.M. and concluded at 5:00 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

## DIGGI MULTITRADE LIMITED

CIN : U65900MH2010PLC210471

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

(Amount in Rs.)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020			
Particulars	Half Year ended 30.09.2020	Half Year ended 30.09.2019	Year ended 31.03.2020
	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income</b>			
a) Revenue from Operations	10,50,000	61,48,000	71,48,000
b) Other Income	3,71,784	2,63,216	17,41,862
<b>Total Income</b>	<b>14,21,784</b>	<b>64,11,216</b>	<b>88,89,862</b>
<b>2. Expenses</b>			
a) Changes in Inventories	-	59,36,000	59,36,000
b) Employee Benefits Expense	10,20,000	17,31,000	31,15,000
c) Depreciation and Amortisation Expense	-	121	242
d) Other Expenses	1,79,610	87,518	2,85,047
<b>Total Expenses</b>	<b>11,99,610</b>	<b>77,54,639</b>	<b>93,36,289</b>
<b>3. Profit/ (Loss) from Operations before exceptional items and tax</b>	<b>2,22,174</b>	<b>(13,43,423)</b>	<b>(4,46,427)</b>
4. Exceptional items	-	-	-
<b>5. Profit/ (Loss) before tax</b>	<b>2,22,174</b>	<b>(13,43,423)</b>	<b>(4,46,427)</b>
6. Tax expense:			
- Current tax	50,833	-	-
- Deferred tax	414	471	755
- Excess provision of earlier years written back	-	-	(2,01,980)
<b>Total Tax</b>	<b>51,247</b>	<b>471</b>	<b>(2,01,225)</b>
<b>7. Net Profit/ (Loss) after tax</b>	<b>1,70,927</b>	<b>(13,43,894)</b>	<b>(2,45,202)</b>
<b>8. Net Profit/ (Loss) for the period/ year</b>	<b>1,70,927</b>	<b>(13,43,894)</b>	<b>(2,45,202)</b>
9. Paid-up Equity Share Capital (Face value Rs. 10/- per Share)	9,67,75,000	9,67,75,000	9,67,75,000
10. Reserves excluding revaluation reserves	92,72,583	80,02,967	91,01,657
11. Earnings Per Share (EPS) (Not annualised)			
- Basic and Diluted EPS	0.018	(0.139)	(0.025)

For DIGGI MULTITRADE LIMITED

Varun Dhandh



Varun Dhandh  
CFO & DIRECTOR  
DIN : 06870407

## DIGGI MULTITRADE LIMITED

<b>STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020</b>		
<b>PARTICULARS</b>	<b>As At 30.09.2020 (Unaudited)</b>	<b>As At 31.03.2020 (Audited)</b>
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders Funds</b>		
(a) Share Capital	9,67,75,000	9,67,75,000
(b) Reserves and Surplus	92,72,583	91,01,657
<b>Sub-total - Shareholders' funds</b>	<b>10,60,47,583</b>	<b>10,58,76,657</b>
<b>2. Current liabilities</b>		
(a) 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 enterprises	64,47,489	64,47,489
(b) Other Current Liabilities	11,92,552	15,81,033
<b>Sub-total - Current liabilities</b>	<b>76,40,041</b>	<b>80,28,522</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>11,36,87,624</b>	<b>11,39,05,179</b>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Property, Plant and Equipment (Tangible assets)	4,959	4,959
(b) Non-Current Investments	51,81,250	51,81,250
(c) Deferred Tax Assets (net)	1,223	1,637
(d) Long-Term Loans and Advances	2,04,09,977	2,01,44,467
(e) Other Non-Current Assets	3,98,000	3,98,000
<b>Sub-total - Non-current assets</b>	<b>2,59,95,409</b>	<b>2,57,30,312</b>
<b>2. Current assets</b>		
(a) Inventories	7,17,98,972	7,17,98,972
(b) Trade Receivables	1,55,28,334	1,60,08,334
(c) Cash and Cash Equivalents	1,64,670	1,668
(d) Short-Term Loans and Advances	16,043	1,76,113
(e) Other Current Assets	1,84,196	1,89,779
<b>Sub-total - Current assets</b>	<b>8,76,92,215</b>	<b>8,81,74,866</b>
<b>TOTAL - ASSETS</b>	<b>11,36,87,624</b>	<b>11,39,05,179</b>

For DIGGI MULTITRADE LIMITED

Varun Dhandh



Varun Dhandh  
CFO & DIRECTOR  
DIN : 06870407

Place : Mumbai  
Date : 12th November 2020

## DIGGI MULTITRADE LIMITED

## SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

Particulars	Half Year ended 30.09.2020	Half Year ended 30.09.2019	Year ended 31.03.2020
	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>			
(a) Segment A - Residential Flats	-	61,48,000	61,48,000
(b) Segment B - Construction Materials	-	-	-
(c) Segment C - Sale of Service	10,50,000	-	10,00,000
<b>Net Sales/Income from Operations</b>	<b>10,50,000</b>	<b>61,48,000</b>	<b>71,48,000</b>
<b>2. Segment Results</b>			
(a) Segment A - Residential Flats	-	2,12,000	2,12,000
(b) Segment B - Construction Materials	-	-	-
(c) Segment C - Sale of Service	10,50,000	-	10,00,000
<b>Total Income</b>	<b>10,50,000</b>	<b>2,12,000</b>	<b>12,12,000</b>
<b>Less:</b>			
(i) Unallocated Corporate Expenses	11,99,610	18,18,639	34,00,289
(ii) Unallocated Other Income	3,71,784	2,63,216	17,41,862
<b>Total Profit before Tax</b>	<b>2,22,174</b>	<b>(13,43,423)</b>	<b>(4,46,427)</b>
Less: Tax Expense	51,247	471	(2,01,225)
<b>Total Profit after Tax</b>	<b>1,70,927</b>	<b>(13,43,894)</b>	<b>(2,45,202)</b>
<b>3. Capital Employed</b>			
(a) Segment A - Residential Flats	8,25,89,566	8,15,89,566	8,19,89,566
(b) Segment B - Construction Materials	1,02,90,251	1,02,90,251	1,02,90,251
(c) Segment C - Sale of Service	-	-	10,80,000
(d) Unallocated	1,31,67,766	1,28,98,150	1,25,16,840
<b>Total Capital Employed</b>	<b>10,60,47,583</b>	<b>10,47,77,967</b>	<b>10,58,76,657</b>

For DIGGI MULTITRADE LIMITED

Varun Dhandh



Varun Dhandh  
CFO & DIRECTOR  
DIN : 06870407

Place : Mumbai

Date : 12th November 2020

## DIGGI MULTITRADE LIMITED

CIN : U65900MH2010PLC210471

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

STATEMENT OF CASH FLOWS			
Particulars	Half Year ended 30.09.2020	Half Year ended 30.09.2019	Year ended 31.03.2020
	(Unaudited)	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
(1) Net Profit before Taxation	2,22,174	(13,43,423)	(4,46,427)
(2) Adjustments for:			
-Depreciation	-	121	242
<b>(3) Operating Loss before Working Capital Changes (1+2)</b>	<b>2,22,174</b>	<b>(13,43,302)</b>	<b>(4,46,185)</b>
(4) Adjustments for:			
-Trade Receivables	4,80,000	(43,90,594)	(54,70,594)
-Inventories	-	59,36,000	59,36,000
-Long Term Loans and Advances	(2,65,510)	19,56,921	18,96,413
-Short Term Loans and Advances	1,60,070	(8,562)	1,49,704
-Other Current & Non-Current Assets	-	1,00,565	1,05,365
-Trade and Other Payables	-	(27,98,206)	(42,58,698)
- Short Term Provisions	-	(26,322)	-
-Other Current Liabilities	(3,88,481)	4,11,480	2,80,034
<b>Changes in Working Capital</b>	<b>(13,921)</b>	<b>11,81,282</b>	<b>(13,61,776)</b>
<b>(5) Cash generated/(used) in Operating Activities (3+4)</b>	<b>2,08,253</b>	<b>(1,62,020)</b>	<b>(18,07,961)</b>
(6) Less:			
-Income Tax paid	(45,251)	-	2,13,743
<b>(7) Net Cash generated/(used) in Operating Activities (5-6)</b>	<b>1,63,002</b>	<b>(1,62,020)</b>	<b>(20,21,704)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Net Cash generated from Investing Activities	-	-	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net Cash generated from Financing Activities	-	-	-
<b>D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>1,63,002</b>	<b>(1,62,020)</b>	<b>(20,21,704)</b>
Less:			
<b>E1. Cash and Cash Equivalents at the beginning of the year</b>	<b>1,668</b>	<b>20,23,372</b>	<b>20,23,372</b>
<b>E2. Cash and Cash Equivalents at the end of the year</b>	<b>1,64,670</b>	<b>18,61,352</b>	<b>1,668</b>

## 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	Half Year ended 30.09.2020	Half Year ended 30.09.2019	Year ended 31.03.2020
	(Unaudited)	(Unaudited)	(audited)
- Cash in Hand	730	730	730
- With Schedule Banks:			
In Current Accounts	1,63,940	18,60,622	938

For DIGGI MULTITRADE LIMITED

Varun Dhandh



Varun Dhandh  
CFO & DIRECTOR  
DIN : 06870407

Place : Mumbai  
Date : 12th November 2020

**DIGGI MULTITRADE LIMITED**

**CIN : U65900MH2010PLC210471**

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

**Notes :**

1) The above unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November 2020.

2) As per MCA notification dated 16th February 2015, the companies whose shares are listed on BSE SME Platform as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2009 are exempted from the compulsory requirements of adoption of IND-AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, it has not adopted IND AS for preparation of financial results.

3) The results have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and of the accounting principles generally accepted in India.

4) The World Health Organization (WHO) declared outbreak of COVID-19 a global pandemic on 11th March, 2020. Consequent to this, Government of India (GOI) has declared a national lockdown on 24th March, 2020 which got extended from time to time. The COVID- 19 is significantly impacting business operations of the Company, by way of interruption in the project activities, supply chain disruption, limited availability of human resource etc. The Company is closely monitoring the situation and the operations being resumed in a phased manner considering directives from the GOI. The Company has evaluated its liquidity position, recoverability and carrying value of its Non-current and Current assets and has concluded that no material adjustments are required currently at this stage.

5) Figures for the previous period/year, wherever necessary, have been regrouped and reclassified to confirm with those of current period.

By Order of the Board

**For DIGGI MULTITRADE LIMITED**

*Varun Dhandh*



**Varun Dhandh**  
**CFO & DIRECTOR**  
**DIN : 06870407**

Place : Mumbai  
Date : 12th November 2020

**V. SINGHI & ASSOCIATES**  
*Chartered Accountants*  
61, 6<sup>th</sup> Floor, Sakhar Bhavan  
230, Nariman Point,  
Mumbai 400 021  
Phone: +91 22 6250 1800  
E-Mail: mumbai@vsinghi.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2020**

**Review Report to**  
**The Board of Directors**  
**Diggi Multitrade Limited**

D-106, Crystal Plaza, Opp. Infinity Mall, Andheri West, Mumbai - 400053

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Diggi Multitrade Limited ('the Company') for the half year ended 30th September, 2020 ('Statement').
2. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in its meeting held on 12<sup>th</sup> November, 2020. Our responsibility is to issue a report based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the 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.
4. Based on our Review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the 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 & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V. Singhi & Associates**  
**Chartered Accountants**  
**Firm Registration No.: 311017E**

**TARUN**  
**GANESHI**  
**LAL JAIN**

Digitally signed by  
TARUN GANESHI  
LAL JAIN  
Date: 2020.11.12  
16:18:46 +05'30'

**(Tarun jain)**

**Partner**

**Place: Mumbai**  
**Date: 12th November, 2020**

**Membership No.: 130109**  
**UDIN: 20130109AAAADQ9570**