



# DIKSAT TRANSWORLD LT

19<sup>th</sup> May 2022

General Manager  
BSE Limited  
Listing & compliance  
Listing centre Department  
Phirozejeejeebhoy towers  
Dalal Street  
Mumbai – 400 001  
Maharashtra

Dear sir

Sub: Outcome of Board Meeting and submission of Standalone and consolidated audited financial results For the year ended 31<sup>st</sup> March 2022- Reg.

Ref.:1. BSE scrip code 540151

2. Our letter dated 9<sup>th</sup> May 2022

3. Compliance under Regulation 30 read with Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015

We request your kind attention to the above subject and reference. We have intimated that our board meeting will be held on 19<sup>th</sup> May 2022. In compliance of Regulation 30 and 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015 we wish to inform you that Board of Directors of the company in its meeting held on 19<sup>th</sup> May 2022 has considered and approved the standalone and consolidated, cash flow statement Audited Financial Results for the year ended and year ended 31<sup>st</sup> March 2022.

A copy of the aforesaid Standalone and consolidated Audited Financial Results and cash flow along with Auditors Report with an unmodified opinion is annexed for your reference.

The meeting of the Board of Directors commenced at 3.15 P.M and concluded at 4.15 P.M. This is for your information and records.

Thanking you  
Yours truly  
For Diksat Transworld Limited

  
Dr. T. Dhevanathan Yadav  
Chairman and Managing Director  
DIN No. : 01431689  
Encl.: as above



**Independent Auditor's Report on Standalone Half year Financial Results and Year to Date Results of The Company Pursuant to The Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors Of  
DIKSAT TRANSWORLD LIMITED  
Chennai**

Report on the audit of the Standalone Financial Results

**Opinion**

We have audited the accompanying standalone Half year financial results of **DIKSAT TRANSWORLD LIMITED** (the company) for the Half year ended **31<sup>st</sup> March 2022** and the year to date results for the period from **1<sup>st</sup> April 2021** to **31<sup>st</sup> March 2022** 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 financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- ii. give a true and fair view in conformity with the recognition and measurement principles
- iii. laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the Half year ended **31<sup>st</sup> March 2022** (date of the Half year end) as well as the year to date results for the period from **1<sup>st</sup> April 2021** to **31<sup>st</sup> March 2022**

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

These half year financial results as well as the year to date standalone financial results have been prepared on the basis of the interim 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 Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued





thereunder and their 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 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 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 financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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.





**DPV & Associates**  
Chartered Accountants

"Sri Ranga" | No. 151 | First Floor  
Mambalam High Road | T. Nagar |  
Chennai 600 017 | India  
Phone No: + 91 - 44 - 2814 4763 / 64 / 65  
E-mail : ca\_dpv@yahoo.co.in

- Evaluate the overall presentation, structure and content of the standalone 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.

*For DPV & Associates*

Chartered Accountants  
F.R.No.011688S

CA Vaira Mutthu K  
Partner  
M.No.218791



Place: Chennai  
Date: 19/05/2022  
UDIN: 22218791AJFMLE5572





**Independent Auditor's Report On consolidated audited Half yearly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF DIRECTORS OF  
DIKSAT TRANSWORLD LIMITED  
Chennai**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of **DIKSAT TRANSWORLD LIMITED** (Holding company) and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the Half year ended **31<sup>st</sup> March 2022** and for the period from **01<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022** (the Statement), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding Half year ended **31<sup>st</sup> March 2021** and the corresponding period from **01<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021** as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to audit/review.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, the Statement:

- a. includes the results of the following entities:
  - i) Adfarm Private Limited – Subsidiary

is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

- b. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated Net Profit/Loss (comprising of net loss) and other financial information of the Group for the Half year ended **31<sup>st</sup> March 2022** and for the period from **01<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022**

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit



evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Consolidated Financial Results**

These Half yearly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other financial information of the Group entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group controlled entities are responsible for assessing the ability of the Group controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group entities are responsible for overseeing the financial reporting process of the Group entities.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 ability of the Group and its associates and jointly controlled entities 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 consolidated 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.





**DPV & Associates**  
Chartered Accountants

"Sri Ranga" | No. 151 | First Floor  
Mambalam High Road | T. Nagar |  
Chennai 600 017 | India  
Phone No: + 91 - 44 - 2814 4763 / 64 / 65  
E-mail : ca\_dpv@yahoo.co.in

## Other Matters

The consolidated Financial Results include the audited Financial Results of **Adfarm Private Limited – Subsidiary** whose interim Financial Statements/ financial information reflect Group's share of total assets of **Rs.17.60 Lakhs** as at **31<sup>st</sup> March 2022**, Group's share of total revenue of **Rs. Nil** and Group's share of total net (loss) after tax of **Rs.(4.37) Lakhs** for the period from **01<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022**, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on interim financial statements entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

**For DPV & Associates**

Chartered Accountants  
F R No.011688S

  
CA Vaira Mutthu K  
Partner  
M No.218791



Place: Chennai  
Date:19/05/2022  
UDIN: 22218791AJFMPY8851





**AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED AS AT  
31<sup>ST</sup> MARCH 2022  
(Rs. In lakhs)**

Particulars	Standalone As at the current year ended on 31.03.2022 (Audited)	Consolidated As at the current year ended on 31.03.2022 (Audited)	Standalone As at the current year ended on 31.03.2021 (Audited)	Consolidated As at the current year ended on 31.03.2021 (Audited)
<b>I. Equity and Liabilities</b>	<b>(Rs. in lakhs)</b>			
1. Shareholders funds				
a) share capital	1754.29	1754.29	1754.29	1754.29
b) Reserves and surplus	469.39	361.98	387.42	282.83
c) Money received against share warrants				----
d) Minority Interest		(28.97)		(27.43)
Sub- total shareholders funds	2223.68	2087.30	2141.71	2009.69
2. Share application money pending allotment				
3. Non-current Liabilities				
a) Long term borrowings	602.96	613.04	718.47	718.47
b) Deferred tax liabilities (Net)	5.52	5.52	14.36	14.36
c) Long-term provisions	22.58	22.58	26.49	26.49
d) Other Long term liabilities	5.00	5.00	5.00	5.00
Sub-total Non current liabilities	636.06	646.15	764.32	764.32
4. Current Liabilities				
a) Short-term borrowings	16.39	77.49	27.26	67.95
b) Trade payable				
i) total outstanding dues of micro enterprises and small enterprises				
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	652.82	660.34	1879.32	1887.06
c) other current liabilities	252.52	273.25	249.01	296.84
d) Current liabilities of Long term debt				0.40
Sub-total current liabilities	921.73	1011.08	2155.59	2252.25
Total- Equity and liabilities	3781.48	3744.52	5061.62	5026.26

For DIKSAT TRANSWORLD LIMITED

  
Chairman & Managing Director

II. Assets	(Rs. in lakhs)			
I Non-current assets				
a). Fixed Assets				
i) Tangible assets	619.80	620.90	752.61	755.05
ii) Intangible assets	0.41	0.41	0.81	0.81
iii) capital work-in progress	152.52	152.52	152.52	152.52
iv) Goodwill on consolidation				---
b) Non current Investments	419.96	365.40	419.96	365.40
c) Deferred tax assets (net)				
d) long-term loans and advances				
e) Other non current assets	68.23	80.53	71.25	83.56
Sub total Non current assets	1260.91	1219.76	1397.15	1357.34
2. Current assets				
a) current Investments				
b) Inventories	837.43	837.43	1004.03	1004.03
c) Trade Receivables	1179.65	1181.43	2585.50	2587.28
d) Cash and bank balances	21.55	21.79	14.71	15.75
e) short – term loans and advances	35.34	35.42	35.19	35.27
f) other current assets	446.59	448.69	25.04	26.59
Sub-total current assets	2520.57	2524.76	3664.47	3668.92
Total	3781.48	3744.52	5061.62	5026.26

For Diksat Transworld Limited



**Dr. T.Dhevanathan Yadav**  
**Chairman and Managing Director**  
 DIN No. : 01431689  
 Date : 19<sup>th</sup> May 2022  
 Place : Chennai.





## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022 (Rs. In lakhs)

Particulars	Standalone for the Six months ended on 31.03.2022	Consolidated financials for the six months ended 31 <sup>st</sup> March 2022	Stand-alone Preceding financial six months ended 31.03.2021	Consolidated Preceding financial six months ended 31.03.2021	Stand-alone For the year ended 31.03.2022	Consolidated for the year ended 31.03.2022	Stand-alone For the year ended 31.03.2021	Consolidated for the year ended 31.03.2021
	(Audited) 01.10.2021 to 31.03.2022		(audited) 01.10.2020 to 31.03.2021		(Audited) 01.04.2021 to 31.03.2022		(Audited) 01.04.2020 to 31.03.2021	
I. Revenue from operations (net)	2164.72	2164.72	2238.05	2238.05	3311.27	3311.27	2333.45	2333.45
II. Other Income	5.01	5.01	49.63	49.66	5.01	5.01	55.74	55.77
III. Total Revenue (I+II)	2169.73	2169.73	2287.68	2287.71	3316.28	3316.28	2389.19	2389.22
IV. Expenses								
Cost of Production Expenses	1817.27	1817.27	1629.45	1629.45	2727.18	2727.18	1816.97	1816.97
Employee benefit expenses	61.84	61.84	50.31	50.31	102.49	102.49	99.68	99.68
Financial costs	0.96	0.96	2.91	2.91	2.54	2.54	7.84	8.21
Depreciation and amortisation expenses	67.32	68.10	79.04	80.32	135.42	136.76	156.67	159.25
Administration expenses	168.88	169.44	156.59	161.10	275.52	278.55	280.77	287.89
Total expenses	2116.27	2117.61	1918.30	1924.09	3243.15	3247.52	2361.93	2372.00
V. Profit (Loss) before exceptional and extraordinary items and tax (III-IV)	53.46	52.12	369.38	363.62	73.13	68.76	27.26	17.22
Prior period items – Rent								
VI Exceptional Items								
VII. Profit (Loss) before extraordinary items and tax (V-VI)	53.46	52.12	369.38	363.62	73.13	68.76	27.26	17.22

For DIKSAT TRANSWORLD LIMITED



Chairman & Managing Director

VIII. Extraordinary items								
IX. Profit (Loss) before tax(VII-VIII)	53.46	52.12	369.38	363.62	73.13	68.76	27.26	17.22
X. Tax Expense								
1. Current tax							5.79	5.79
2. Deferred tax(Liability)	(14.96)	(14.96)	(3.24)	(3.24)	(8.83)	(8.83)		
3. Income tax relating to previous years (+) or(-)								
XI. Profit (loss) for the period from continuing operations	68.42	67.08	372.62	366.86	81.96	77.59	21.47	11.43
XII. Profit (loss) from discontinuing operations		---						
XIII. Tax expense of discontinuing operations		---						
XIV. Profit (loss) from discontinuing operations (after tax) (XII-XIII)	---							
XV. Profit (loss) for the period (XI+XIV)	68.42	67.09	372.62	366.86	81.96	77.60	21.47	11.43
XVI. Minority Interest		0.48		2.03		1.55		3.55
XVII Profit and loss for the period	68.42	67.57	372.62	368.89	81.96	79.15	21.47	14.98
XVI. Earnings per equity share								
Basic	0.39	0.39	2.12	2.12	0.47	0.45	0.12	0.09
Diluted	0.39	0.39	2.12	2.12	0.47	0.45	0.12	0.09

For DIKSAT TRANSWORLD LIMITED

Chairman & Managing Director

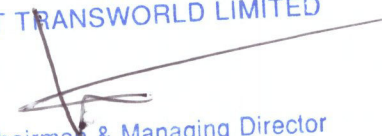


## CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH 2022 (Audited)

(Rs. In lakhs)

Particulars	Standalone As at the current year ended on 31.03.2022 (Audited)	Consolidated As at the current year ended on 31.03.2022 (Audited)	Standalone As at the current year ended on 31.03.2021 (Audited)	Consolidated As at the current year ended on 31.03.2021 (Audited)
Cash Flow from operating activities				
Net profit before taxation	81.97	77.60	21.47	11.43
Add: Depreciation	135.42	136.76	156.67	159.25
Provision for tax	(8.84)	(8.84)	5.79	5.79
Interest Paid	2.54	2.55	7.83	8.09
Cash flow before working capital changes	211.09	208.07	191.77	184.56
(Increase)/Decrease in Sundry debtors	1405.85	1405.85	(2101.43)	(2100.96)
(Increase)/Decrease in Inventories	166.60	166.60	184.91	184.91
(Increase)/Decrease in Short term loans and advances				
(Increase)/Decrease in other current assets	(418.68)	419.23	370.84	371.38
(Increase)/Decrease in Trade payables	(1226.50)	(1226.73)	1738.79	1736.07
(Increase)/Decrease in other current liabilities	3.51	3.27	43.36	30.39
(Increase)/Decrease in Short term provisions	(3.91)	(3.91)		
Less: Income tax				
Net cash flow from operating activities	137.97	133.92	428.24	406.36
Cash flow from Investing activities				
Less: purchase of fixed assets and capital work-in-progress	(2.21)	(2.21)	(99.46)	(99.46)
Purchase of Goodwill				
Minority Interest				
Sale of fixed assets				

For DIKSAT TRANSWORLD LIMITED

  
Chairman & Managing Director



Net cash flow used in investing activities	(2.21)	(2.21)	(99.46)	(99.46)
		---		
Cash flow from Financing activities				
Add: Increase in share capital				
(increase) /Decrease in Long term Advances	(115.51)	(115.51)	(668.45)	24.44
(increase)/ Decrease in short term borrowings	(10.86)	(7.63)	320.60	(349.53)
Repayment of long term borrowings				
Less Amount of Interest paid	(2.55)	(2.55)	(7.83)	(8.09)
Net (Increase)/decrease in cash and cash equivalents	6.84	6.03	(26.91)	(26.27)
Opening Balance	14.71	15.76	41.62	42.03
Net cash flow during the year	6.84	6.03	(26.91)	(26.27)
Closing balance	21.56	21.79	14.71	15.76

### Notes:

1. The above said financial results were reviewed by the audit committee and approved by the board of directors at their meeting held on Thursday 19<sup>th</sup> May 2022 .

### 2. Recognition of Financial Assets /Financials Liability

The company recognises Financial assets and Financial liabilities when it becomes a party to the contractual provisions of the instrument. All Financial Assets (except Net investment) and financial liabilities (Except borrowings) are recognised at the fair value on initial recognition, except for trade receivables and security deposits which are initially measured at transaction price.

3. As required under Regulation 33 of the SEBI (LODR) Regulation 2015, the statutory auditors of the company have issued Audit report on the aforesaid Audited financial results for the year ended 31<sup>st</sup> March 2022, which was also taken on record by the audit committee and board at their meeting held on Thursday 19<sup>th</sup> May 2022. The report does not have any impact on the aforesaid financial results which needs explanation by the board.

4.. The statements includes results for the half year ended 30<sup>th</sup> September 2021, being balancing figures between the audited figures in respect of full financial year ended on 31<sup>st</sup> March 2022 and unaudited figures in respect of half year ended 30<sup>th</sup> September 2021.

5. Earnings per share: Earnings per share has been calculated on the weighted average of the share capital outstanding during the year. Half yearly EPS is not annulised.

For DIKSAT TRANSWORLD LIMITED



Chairman & Managing Director





# DIKSAT TRANSWORLD LTD

6. Previous year/period figures have been re-grouped, rearranged wherever considered necessary.

7. As per MCA notification dated 16<sup>th</sup> February 2015, companies whose shares are listed on SME exchange as referred to in chapter XB of SEBI (Issue of capital and disclosure requirements) Regulations 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of the financial results.

8. The company is into single segment of business and the segmental revenue statement is not applicable.

9. Statement of Assets and liabilities as on 31<sup>st</sup> March 2022 is enclosed.

For Diksat Transworld Limited

Dr. T. Dhevanathan Yadav  
Chairman and Managing Director  
DIN No. : 01431689



Date: 19<sup>th</sup> May 2022  
Place: Chennai.