



DIKSAT TRANSWORLD LTD

14th November 2019

Compliance and Legal Division
Listing Centre Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

Dear sir

Sub: outcome of board meeting dated 14th November 2019

Ref.: Our Scrip Code 540151

We request your kind attention to the above subject and reference. In pursuance of the SEBI (Listing Obligations & Disclosure requirement) Regulations, we are submitting the unaudited financial results for the half year ended 30th September 2019 which was adopted at the board meeting held on 14th November 2019.

- The Board of Directors of our company at their meeting held on 14th November 2019 approved the unaudited financial results (Standalone and consolidated) for the half year ended 30th September 2019 and took on record of the Limited review report issued by the statutory auditors of the company.

The aforesaid meeting commenced at 4.30 P.M and concluded at 5.20 P.M on 14th November 2019.

Please take the same on your records.

Thanking you
Yours truly
For Diksat Trasnworld Limited



Dr.T.Dhevanathan Yadav
Chairman and Managing Director

Encl.: As above.



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
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Limited Review Report on Quarterly Standalone Unaudited Financial Results of Diksat Transworld Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Review Report to the Board of Directors,
Diksat Transworld Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Diksat Transworld Limited** ('the Company') for the quarter ended September 30 2019. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors; has been prepared in accordance with the applicable Accounting Standards(AS) specified under Section 133 of the Companies Act, 2013. Our Responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (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 financial results are free of material misstatements. A review is limited primarily to inquiries of 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DPV & Associates**

Chartered Accountants

FR No: 011688S


CA Vaira Mutthu K
Partner

M.no :218791



Place: Chennai,

Date: 14-Nov-2019

UDIN: 19218791AAAACJ2437



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Independent Auditor's Report on consolidated unaudited quarterly to date financial 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**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Diksat Transworld Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income / loss of its associates for the quarter ended **30th September, 2019** and for the period from **1st April 2019 to 30th September 2019** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended **30th September, 2019** and corresponding period from 1st April 2018 to 30th September 2018 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to audit/review.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2013, as amended ("AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.

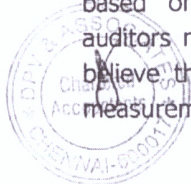
We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatements. A review is limited primarily to inquiries of 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Adfarm Private Limited – Subsidiary

Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other





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accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the financial statement / financial information of Adfarm Private Limited subsidiary included in the consolidated unaudited financial results, whose interim financial information for the half year ended 30 September, 2019 reflects total revenues of **Rs.24.86 Lakhs**, total net Loss after tax of **Rs. (40.30) Lakhs**, and Net Cash Flows of Rs.(0.11) Lakhs for the period ended on that date as considered in the consolidated financial results.

These financial statements / financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph mentioned above.

For **DPV & Associates**
Chartered Accountants
F.R.No.0116885


CA Vaira Mutthu K
Partner
M.No.218791



Place : Chennai
Date : 14th Nov 2019
UDIN: 19218791AAAACK4400

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF
YEAR ENDED 30TH SEPTEMBER 2019**

Sr.No	Particulars	Half year ended (un audited)		For the year ended
		30 th September 2019 (unaudited)	30 th September 2018 (unaudited)	Standalone For the year ended 31 st March 2019 (Audited)
		(Rs. In lakhs)		
I	Revenue from operations (net)	67.39	216.69	1134.29
II	. Other Income			0.74
III	. Total Revenue (I+II)	67.39	216.69	1135.03
IV	Expenses			
	Cost of Production expenses	197.33	381.05	618.55
	Employee benefit expenses	60.42	54.46	112.08
	Financial costs	5.80	3.97	7.40
	Depreciation and amortisation expenses	57.73	50.42	103.01
	Administration expenses	158.31	178.76	215.49
	Total expenses (IV)	479.59	668.66	1056.53
V	Profit (Loss) before exceptional and extraordinary items and tax (III-IV)	(412.20)	(451.97)	78.50
	Prior period items - Rent	--		
VI	Exceptional Items			
VII	. Profit (Loss) before extraordinary items and tax (V-VI)	(412.20)	(451.97)	78.50
VIII	. Extraordinary items a) Rent	---		
IX	Profit (Loss) before tax (VII-VIII)	(412.20)	(451.97)	78.50
X	. Tax Expense 1.Current tax 2.Deferred tax(Liability) 3.Income tax relating to previous years	2.74	(1.51)	34.00 (7.24) 1.43
XI	. Profit (loss) for the period from continuing operations	(414.94)	(453.48)	50.31
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)	(412.94)	(5453.48)	50.31
XVI	. Earnings per equity share Basic Diluted	(2.38) (2.38)	(2.59) (2.59)	0.29 0.29

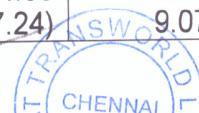
For DIKSAT TRANSWORLD LIMITED



STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2019

Sr.No	Particulars	Half year ended (un audited)			For the year ended	
		30 th September 2019 (unaudited)	30 th September 2018 (unaudited)	Consolidated 30 th September 2019 (unaudited)	Standalone For the year ended 31 st March 2019 (Audited)	Consolidated for the year ended 31 st March 2019 (Audited)
		(Rs. In lakhs)				
I	. Revenue from operations (net)	67.39	216.69	92.26	1134.29	1262.56
II	Other Income				0.74	0.76
III	Total Revenue (I+II)	67.39	216.69	92.26	1135.03	1263.32
IV	Expenses					
	Cost of Production expenses	197.33	381.05	197.33	618.55	618.55
	Employee benefit expenses	60.42	54.46	79.50	112.08	185.20
	Financial costs	5.80	3.97	6.55	7.40	9.07
	Depreciation and amortisation expenses	57.73	50.42	58.73	103.01	105.15
	Administration expenses	158.31	178.76	202.26	215.49	261.40
	Total expenses (IV)	479.59	668.66	544.37	1056.53	1179.37
V	Profit (Loss) before exceptional and extraordinary items and tax (III-IV)	(412.20)	(451.97)	(452.11)	78.50	83.95
	Prior period items – Rent	---		---		
VI	Exceptional Items	---		---		
VII	. Profit (Loss) before extraordinary items and tax (V-VI)	(412.20)	(451.97)	(452.11)	78.50	83.95
VIII	. Extraordinary items	---		---		
IX	Profit (Loss) before tax (VII-VIII)	---	(451.97)	(452.11)	78.50	83.95
X	. Tax Expense					
	1.Current tax				34.00	34.00
	2.Deferred	2.74		3.70	(7.24)	9.07

For DIKSAT TRANSWORLD LIMITED



DIKSAT TRANSWORLD LIMITED
New No. 24, Old No. 32, First Floor,
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	tax(Liability) 3.Income tax relating to previous years			0.07	1.43	1.43
XI	. Profit (loss) for the period from continuing operations	(414.94)		(455.88)	50.31	57.59
	Minority Interest			(14.30)		2.42
XII	. Profit (loss) from discontinuing operations	----		---	----	55.17
XIII	. Tax expense of discontinuing operations	---		---	----	
XIV	. Profit (loss) from discontinuing operations (after tax) (XII-XIII)	---		---	----	
XV	. Profit (loss) for the period (XI+XIV)	(412.94)	(451.97)	(441.58)	50.31	
XVI	. Earnings per equity share					
	Basic	(2.38)	(2.59)	(2.53)	0.29	0.32
	Diluted	(2.38)	(2.59)	(2.53)	0.29	0.32

For DIKSAT TRANSWORLD LIMITED



Chairman & Managing Director



DIKSAT TRANSWORLD LIMITED
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**STATEMENT OF ASSETS AND LIABILITIES (STANDALONE AND CONSOLIDATED)
FOR THE YEAR ENDED AS AT 30th SEPTEMBER 2019**

(Rs. In lakhs)				
Particulars	Standalone As at the current year ended on 30.09.2019 (unaudited)	Consolidated As at the previous year ended on 30.09.2019 (Unaudited)	Standalone As at the end of the current year ended 31.03.2019 (Audited)	Consolidated As at the previous year ended on 31.03.2019 (au dited)
I. Equity and Liabilities	(Rs. in lakhs)			
1, Shareholders funds				
a) share capital	1754.29	1754.29	1754.29	1754.29
b) Reserves and surplus	342.97	319.06	757.91	760.65
c) Money received against share warrants	---	17.12	---	31.42
d) Minority Interest				
Sub- total shareholders funds	2097.26	2090.47	2512.20	2546.36
2. Share application money pending allotment				
3. Non-current Liabilities	997.50	997.50	324.74	324.74
a) Long term borrowings	31.33	30.46	28.59	26.75
b) Deferred tax liabilities (Net)	34.00	34.00	34.00	34.00
c) Other Long term liabilities	17.50	17.50	17.50	17.50
d) Other non current liabilities				
Sub-total Non current liabilities	1080.33	1079.46	404.83	402.99
4. Current Liabilities		33.44		27.50
a) Short-term borrowings				
b) Trade payable				
i) total outstanding dues of micro enterprises and small enterprises	125.12	134.05	104.49	108.85
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	273.15	324.60	---	
c) other current			216.23	261.82

For DIKSAT TRANSWORLD LIMITED

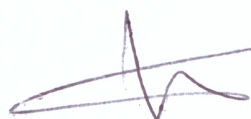




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liabilities				
d) short-term provisions		1.28		0.60
Sub-total current liabilities	398.27	493.37	320.72	398.77
Total- Equity and liabilities	3575.85	3663.30	3237.75	3348.12
II. Assets				
I Non-current assets				
a).Fixed Assets				
i) Tangible assets	952.49	959.12	557.19	564.88
ii) Intangible assets		1.41	1.61	1.61
iii) capital work-in progress	1.41	152.52	127.80	127.80
	152.52	365.40	---	365.40
iv) Goodwill on consolidation	419.96		419.96	
b) Non current Investments		441.37		
c) Deferred tax assets (net)				
d) long-term loans and advances	429.06		501.30	513.61
e) Other non current assets				
f) Goodwill on consolidation				
Sub total Non current assets	1955.44	1919.82	1607.86	1573.30
2. Current assets				
a) current Investments				
b) Inventories	1019.71	1019.71	869.09	869.09
c) Trade Receivables	503.76	615.28	620.09	728.49
d) Cash and bank balances	14.54	15.17	12.48	13.23
	56.07	65.21	57.22	90.99
e) short – term loans and advances	26.33	28.11	71.01	73.02
f) other current assets				
Sub-total current assets	1620.41	1743.48	1629.89	1774.82
Total	3575.85	3663.30	3237.75	3348.12

For Diksats Transworld Limited



Dr. T.Dhevanathan Yadav
Chairman and Managing Director
DIN No. : 01431689
Date : 14th November 2019
Place : Chennai.

