



DIKSAT TRANSWORLD LTD.

9th November 2021

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 unaudited financial results For the half year ended 30th September 2021- Reg.

- Ref.: 1. BSE scrip ID : BSE Scrip code 540151
2. Our letter dated 30th October 2021
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 9th November 2021. 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 9th November 2021 has considered and approved the standalone and consolidated, cash flow statement Unaudited Financial Results for the half year ended 30th September 2021.

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

The meeting of the Board of Directors commenced at 12 noon and concluded at 2 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





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

Limited Review Report on Half-yearly Standalone 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 Period ended September 30 2021. 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: 09/11/2021
UDIN: 21218791AAAACU1298



Limited review on consolidated unaudited quarterly/Half-yearly 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
Diksat Transworld Limited**

We have reviewed the accompanying Statement of Consolidated Financial Results of Diksat Transworld Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and for the period ended **30th September, 2021** and for the period from **1st April 2021 to 30th September 2021** ("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 period ended **30th September, 2020** and corresponding period from **1st April 2020 to 30th September 2020** 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, 2006, as amended ("AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review 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 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.



DPV & Associates

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We did not review the financial statement / financial information of **M/s. Adfarm Private Limited** (subsidiary) included in the consolidated unaudited financial results, whose interim financial information reflects total revenues of **Rs.Nil** total net Loss after tax of **Rs.(3.03) 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

FR No: 011688S


CA. Vaira Mutthu K.

Partner

M.no :218791



Place: Chennai

Date: 09/11/2021

UDIN: 21218791AAAACV9729

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR
ENDED AS AT 30TH SEPTEMBER 2021
(Rs. In lakhs)**

Particulars	Standalone As at the current year ended on 30.09.2021 (Unaudited)	Consolidated As at the current year ended on 30.09.2021 (Unaudited)	Standalone As at the current year ended on 31.03.2021 (Audited)	Consolidated As at the current year ended on 31.03.2021 (Audited)
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	400.95	294.40	387.42	282.83
c) Money received against share warrants				---
d) Minority Interest		(28.50)		(27.43)
Sub- total shareholders funds	2155.24	2020.19	2141.71	2009.69
2. Share application money pending allotment				
3. Non-current Liabilities				
a) Long term borrowings	542.33	542.33	718.47	718.47
b) Deferred tax liabilities (Net)	20.49	20.50	14.36	14.36
c) Long-term provisions	26.50	26.49	26.49	26.49
d) Other Long term liabilities	5.00	5.00	5.00	5.00
Sub-total Non current liabilities	594.32	594.32	764.32	764.32
4. Current Liabilities				
a) Short-term borrowings		70.97		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	372.46	379.79	1879.32	1887.06
c) other current liabilities	207.05	227.58	276.27	296.84
d) Current liabilities of Long term debt		0.20		0.40
Sub-total current liabilities	579.51	678.54	2155.59	2252.25
Total- Equity and liabilities	3329.07	3293.05	5061.62	5026.26

For DIKSAT TRANSWORLD LIMITED



Chairman & Managing Director

	(Rs. in lakhs)			
II. Assets				
I Non-current assets				
a). Fixed Assets				
i) Tangible assets	687.12	689.00	752.61	755.05
ii) Intangible assets	0.40	0.40	0.81	0.81
iii) capital work-in progress	170.47	170.47	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	69.74	82.04	71.25	83.56
Sub total Non current assets	1347.69	1307.31	1397.15	1357.34
2. Current assets				
a) current Investments				
b) Inventories	920.50	920.50	1004.03	1004.03
c) Trade Receivables	793.43	795.21	2585.50	2587.28
d) Cash and bank balances	4.00	4.47	14.71	15.75
e) short – term loans and advances	35.19	35.27	35.19	35.27
f) other current assets	228.26	230.29	25.04	26.59
Sub-total current assets	1981.38	1985.74	3664.47	3668.92
Total	3329.07	3293.05	5061.62	5026.26

For Diksat Transworld Limited



Dr. T. Dhevanathan Yadav
Chairman and Managing Director
DIN No. : 01431689
Date : 9th November 2021
Place : Chennai.



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs. In lakhs)

Particulars	Standalone for the Six months ended on 30.09.2021	Consolidated financials for the six months ended 30 th September 2021	Standalone Preceding financial six months ended 31.03.2020	Consolidated Preceding financial six months ended 31.03.2020	Standalone For the year ended 31.03. 2021	Consolidated for the year ended 31.03.2021
	(Unaudited) 01.04.2021 to 30th September 2021		(Unaudited) 01.04.2020 to 30.09.2020		(Audited) 01.04.2020 to 31.03. 2021	
I. Revenue from operations (net)	1146.55	1146.55	95.40	95.40	2333.45	2333.45
II. Other Income			6.11	6.11	55.74	55.77
III. Total Revenue (I+II)	1146.55	1146.55	101.51	101.51	2389.19	2389.22
IV. Expenses						
Cost of Production Expenses	909.91	909.91	187.52	187.52	1816.97	1816.97
Employee benefit expenses	40.65	40.65	49.37	49.37	99.68	99.68
Financial costs	1.59	1.59	4.93	5.30	7.84	8.21
Depreciation and amortisation expenses	68.10	68.66	77.63	78.93	156.67	159.25
Administration expenses	106.64	109.11	124.18	126.79	280.77	287.89
Total expenses	1126.89	1129.92	443.63	447.91	2361.93	2372.00
V. Profit (Loss) before exceptional and extraordinary items and tax (III-IV)	19.66	16.63	(342.12)	(346.40)	27.26	17.22
Prior period items – Rent						
VI Exceptional Items						
VII. Profit (Loss) before extraordinary items and tax (V-VI)	19.66	16.63	(342.12)	(346.40)	27.26	17.22
VIII. Extraordinary items						

For DIKSAT TRANSWORLD LIMITED

Chairman & Managing Director

extraordinary items and tax (V-VI)						
VIII. Extraordinary items						
IX. Profit (Loss) before tax(VII-VIII)	19.66	16.63	(342.12)	(346.40)	27.26	17.22
X. Tax Expense						
1. Current tax						
2. Deferred tax(Liability)	(6.13)	(6.14)	9.03	9.03	(5.79)	(5.79)
3. Income tax relating to previous years (+) or(-)						
XI. Profit (loss) for the period from continuing operations			9.03	9.03	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)	13.53	10.49	(351.15)	(355.43)	21.47	11.43
XVI. Minority Interest		1.07		1.52		(3.55)
XVII Profit and loss for the period	13.53	11.56	(351.15)	(353.91)	21.47	14.98
XVI. Earnings per equity share						
Basic	0.08	0.07	(2.01)	(2.03)	0.12	0.09
Diluted	0.08	0.07	(2.01)	(2.03)	0.12	0.09

For DIKSAT TRANSWORLD LIMITED

Chairman & Managing Director

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021 (Unaudited)

(Rs. In lakhs)

Particulars	Standalone As at the current year ended on 30.09.2021 (Unaudited)	Consolidated As at the current year ended on 30.09.2021 (unaudited)	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	13.53	16.63	21.47	17.22
Add: Depreciation	68.10	68.66	156.67	159.25
Provision for tax	6.13		5.79	
Interest Paid	1.59	1.59	7.83	8.09
Cash flow before working capital changes	89.35	86.88	191.76	184.56
(Increase)/Decrease in Sundry debtors	1792.07	1792.07	(2101.43)	(2100.96)
(Increase)/Decrease in Inventories	83.53	83.53	184.91	184.91
(Increase)/Decrease in Short term loans and advances				0.30
(Increase)/Decrease in other current assets	(201.70)	(202.18)	370.18	371.08
Increase/(Decrease) in Trade payables	(1506.86)	(1507.27)	1738.79	1736.07
Increase/(Decrease) in other current liabilities	(69.22)	(69.25)	44.03	30.60
(Increase)/Decrease in Short term provisions		(0.20)		(0.20)
Less: Income tax				
Net cash flow from operating activities	187.16	183.57	428.24	406.36
Cash flow from Investing activities				
Less: purchase of fixed assets and capital work-in-progress	(20.16)	(20.16)	(99.46)	(99.46)
Purchase of Goodwill				

For DIKSAT TRANSWORLD LIMITED

Chairman & Managing Director

Minority Interest				
Sale of fixed assets				
Net cash flow used in investing activities	(20.16)	(20.16)	(99.46)	(99.46)

Cash flow from Financing activities				
Add: Increase in share capital				
(increase) /Decrease in Long term Advances				24.44
(increase)/ Decrease in Long term borrowings	176.14	173.11	(347.86)	(349.53)
Repayment of long term borrowings				
Less Amount of Interest paid	1.59	1.59	(7.83)	(8.09)
Net (Increase)/decrease in cash and cash equivalents	177.72	174.70	(355.69)	333.18
Opening Balance	14.72	15.76	41.62	42.03
Net cash flow during the year	(10.72)	(11.29)	(26.91)	26.28
Closing balance	4.00	4.47	14.71	15.75

Notes:

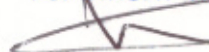
1.The above said financial results were reviewed by the audit committee and approved by the board of directors at their meeting held on Tuesday the 9th November 2021

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 Limited review Audit report on the aforesaid Unaudited financial results for the half year ended 30th September 2021, which was also taken on record by the audit committee and board at their meeting held on Tuesday the 9th November 2021. The report does not have any impact on the aforesaid financial results which needs explanation by the board.

For DIKSAT TRANSWORLD LIMITED



Chairman & Managing Director