



DIKSAT TRANSWORLD LTD

5th November 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 unaudited financial results For the half year ended 30th September 2022- Reg.

- Ref.:1. BSE scrip ID : DIKSAT BSE Scrip code 540151
2. Our letter dated 21st October 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 5th November 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 5th November 2022 has considered and approved the standalone and consolidated, cash flow statement Unaudited Financial Results for the half year ended 30th September 2022.

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 2 P.M and concluded at 3.20 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





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 half-year ended September 30 2022. 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

KASI RAJAN

VAIRA

MUTTHU

Digitally signed by KASI
RAJAN VAIRA MUTTHU
Date: 2022.11.05
19:33:16 +05'30'

CA Vaira Mutthu K

Partner

M.No: 218791

Place: Chennai

Date: 05/11/2022

UDIN: 22218791BCFWZY2546



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, 2022** and for the period from **1st April 2022 to 30th September 2022** ("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, 2021** and corresponding period from **1st April 2021 to 30th September 2021** 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
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

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. (0.52) 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

KASI RAJAN
VAIRA
MUTTHU

Digitally signed by
KASI RAJAN VAIRA
MUTTHU
Date: 2022.11.05
19:32:40 +05'30'

CA Vaira Mutthu K

Partner

M.No: 218791

Place: Chennai

Date: 05/11/2022

UDIN: 22218791BCFWUR8503

**AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED
AS AT 30TH SEPTEMBER 2022
(Rs. In lakhs)**


Particulars	Standalone As at the current year ended on 30.09.2022 (Unaudited)	Consolidated As at the current year ended on 30.09.2022 (Unaudited)	Standalone As at the current year ended on 31.03.2022 (Audited)	Consolidated As at the current year ended on 31.03.2022 (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	483.56	375.81	469.39	361.98
c) Money received against share warrants				----
d) Minority Interest		(29.16)		(28.97)
Sub- total shareholders funds	2237.85	2100.94	2223.68	2087.30
2. Share application money pending allotment				
3. Non-current Liabilities				
a) Long term borrowings	775.51	785.59	602.96	613.05
b) Deferred tax liabilities (Net)	2.42	2.42	5.52	5.52
c) Long-term provisions	22.58	22.58	22.58	22.58
d) Other Long term liabilities	5.00	5.00	5.00	5.00
Sub-total Non current liabilities	805.51	815.59	636.06	646.15
4. Current Liabilities				
a) Short-term borrowings	8.37	71.62	16.40	77.49
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	510.76	518.11	652.82	660.34
c) other current liabilities	334.36	353.10	252.52	273.24
d) Current liabilities of Long term debt				
Sub-total current liabilities	853.49	942.83	921.74	1011.08
Total- Equity and liabilities	3896.85	3859.36	3781.48	3744.52

DIKSAT TRANSWORLD LTD.

Managing Director

II. Assets	(Rs. in lakhs)			
I Non-current assets				
a).Fixed Assets				
i) Tangible assets	566.88	567.50	619.80	620.90
ii) Intangible assets	0.34	0.34	0.41	0.41
iii) capital work-in progress	180.94	180.94	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	66.71	79.02	68.22	80.53
Sub total Non current assets	1234.83	1193.20	1260.91	1219.76
2. Current assets				
a) current Investments				
b) Inventories	781.38	781.38	837.43	837.43
c) Trade Receivables	1076.77	1078.55	1179.65	1181.43
d) Cash and bank balances	10.47	10.63	21.56	21.79
e) short – term loans and advances	35.14	35.22		35.42
f) other current assets	758.26	760.38	35.34	448.69
			446.59	
Sub-total current assets	2662.02	2666.16	2520.57	2524.76
Total	3896.85	3859.36	3781.48	3744.52

For Diksat Transworld Limited


Dr. T.Dhevanathan Yadav
 Chairman and Managing Director
 DIN No. : 01431689
 Date : 5th November 2022
 Place : Chennai.



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs. In lakhs)

Particulars	Standalone for the Six months ended on 30.09.2022	Consolidated financials for the six months ended 30 th September 2022	Standalone Preceding financial six months ended 30 th September 2021	Consolidated Preceding financial six months ended 30 th September 2021	Standalone For the year ended 31.03. 2022	Consolidated for the year ended 31.03.2022
	(Unaudited) 01.04.2022 to 30 th September 2022		(Unaudited) 01.04.2021 to 30.09.2021		(Audited) 01.04.2021 to 31.03. 2022	
I. Revenue from operations (net)	2642.84	2642.84	1146.55	1146.55	3311.27	3311.27
II. Other Income					5.01	5.01
III. Total Revenue (I+II)	2642.84	2642.84	1146.55	1146.55	3316.28	3316.28
IV. Expenses						
Cost of Production Expenses	2373.54	2373.49	909.91	909.91	2727.18	2727.18
Employee benefit expenses	67.03	67.03	40.65	40.65	102.49	102.49
Financial costs	0.59	0.59	1.59	1.59	2.54	2.54
Depreciation and amortisation expenses	55.44	55.91	68.10	68.66	135.42	136.76
Administration expenses	135.17	135.27	106.64	109.11	275.52	278.55
Total expenses	2631.77	2632.29	1126.89	1129.92	3243.15	3247.52
V. Profit (Loss) before exceptional and extraordinary items and tax (III-IV)	11.07	10.55	19.66	16.63	73.13	68.76
Prior period items – Rent						
VI Exceptional Items						
VII. Profit (Loss) before extraordinary items and tax (V-VI)	11.07	10.55	19.66	16.63	73.13	68.76
VIII. Extraordinary						

for DIKSAT TRANSWORLD LTD.

Chairman & Managing Director

items						
IX. Profit (Loss) before tax(VII-VIII)	11.07	10.55	19.66	16.63	73.13	68.76
X. Tax Expense						
1. Current tax						
2. Deferred tax(Liability)	(3.10)	(3.10)	(6.13)	(6.14)	(8.83)	(8.83)
3. Income tax relating to previous years (+) or(-)						
XI. Profit (loss) for the period from continuing operations	14.17	13.65	13.53	10.49	81.96	77.59
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)	14.17	13.65	13.53	10.49	81.96	77.59
XVI. Minority Interest		(0.18)		1.07		(1.55)
XVII Profit and loss for the period	14.17	13.83	13.53	11.56	81.96	79.15
XVI. Earnings per equity share						
Basic	0.08	0.08	0.08	0.07	0.47	0.45
Diluted	0.08	0.08	0.08	0.07	0.47	0.45

for DIKSAT TRANSWORLD LTD

Chairman & Managing Director

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2022 (Unaudited)

Particulars	(Rs. In lakhs)			
	Standalone As at the current year ended on 30.09.2022 (Unaudited)	Consolidated As at the current year ended on 30.09.2022 (unaudited)	Standalone As at the current year ended on 31.03.2022 (Audited)	Consolidated As at the current year ended on 31.03.2022 (Audited)
Cash Flow from operating activities				
Net profit before taxation	14.17	13.65	81.97	77.60
Add: Depreciation	55.43	55.91	135.42	136.76
Provision for tax	(3.10)	(3.10)	(8.84)	(8.84)
Interest Paid	0.59	0.59	2.54	2.55
Cash flow before working capital changes	67.09	67.05	211.09	208.07
(Increase)/Decrease in Sundry debtors	102.88	102.88	1405.85	1405.85
(Increase)/Decrease in Inventories	56.05	56.05	166.60	166.60
(Increase)/Decrease in Short term loans and advances				
(Increase)/Decrease in other current assets	(309.96)	(309.96)	(418.68)	419.23
Increase/(Decrease) in Trade payables	(142.07)	(142.23)	(1226.50)	(1226.73)
Increase/(Decrease) in other current liabilities	81.64	79.64	3.51	3.27
(Increase)/Decrease in Short term provisions			(3.91)	(3.91)
Less: Income tax	(0.19)	(0.19)		
Net cash flow from operating activities	(144.15)	(146.37)	137.97	133.92
Cash flow from Investing activities				
Less: purchase of fixed assets and capital work-in-progress	(30.87)	(30.87)	(2.21)	(2.21)
Purchase of Goodwill				
Minority Interest				
Sale of fixed assets				
Net cash flow used in	(30.87)	(30.87)	(2.21)	(2.21)

investing activities				
Cash flow from Financing activities				
Add: Increase in share capital				
(increase) /Decrease in Long term Advances			(115.51)	(115.51)
(increase)/ Decrease in Long term borrowings	172.55	172.55	(10.86)	(7.63)
Repayment of long term borrowings				
Proceeds from short term borrowings	(8.02)	(5.87)		
Less Amount of Interest paid	0.59	0.59	(2.55)	(2.55)
Net (Increase)/decrease in cash and cash equivalents	163.94	166.09	6.84	6.03
Opening Balance	21.56	21.79	14.71	15.76
Net cash flow during the year	(11.09)	(11.16)	6.84	6.03
Closing balance	10.47	10.63	21.56	21.79

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 Saturday the 5th November 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 Limited review Audit report on the aforesaid Unaudited financial results for the half year ended 30th September 2022, which was also taken on record by the audit committee and board at their meeting held on Saturday the 5th November 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 30th September 2021, being balancing figures between the audited figures in respect of full financial year ended on 31st March 2022 and unaudited figures in respect of half year ended 30th September 2021.

Chairman & Managing Director

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.

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

7. As per MCA notification dated 16th 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 30th September 2022 is enclosed.

For Diksat Transworld Limited



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



Date: 5th November 2022

Place: Chennai.