DIKSAT TRANSWORLD LTD

27th May 2024

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 31st March 2024- Reg.

Ref.:1. BSE scrip code 540151
2. Our letter dated 9th May 2024
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 27th May 2024. 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 27th May 2024 has considered and approved the standalone and consolidated, cash flow statement Audited Financial Results for the year ended and year ended 31st March 2024.

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. We filed the documents with company secretary signature by oversight.

The meeting of the Board of Directors commenced at 10 A.M and concluded at 2.00 P.M. This is for your information and records.

Thanking you
Yours truly
For Diksat Transworld Limited

DIKSAT TRANSWORLD LIMITED CHENNAI

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

No. 24, South Mada Street, Mylapore, Chennai - 600 004.
Ph : 91- 44 - 24640347.
Cin - L63090TN1999PLC041707.
Wep : www.winnews.in E.mail : diksat1999@gmail.com

DIKSAT TRANSWORLD LTD

CERTIFIED TRUE COPY OF THE BOARD RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF DIKSAT TRANSWORLD LIMITED HELD ON MONDAY 27th MAY 2024 AT 10 A.M AT 1ST FLOOR, NEW NO.24 & OLD NO.32, SOUTH MADA STREET, MYLAPORE, CHENNAI, TAMIL NADU -600004

CONSIDERATION OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL STATEMENTS FOR THE PERIOD UPTO 31ST MARCH 2024 AND ADOPTION OF AUDITORS REPORT THEREON

The Audited financial statements for standalone and consolidated financial statements for the period upto 31st March 2024 and Auditors report of M/s DPV & Associates was placed before the board of directors for discussion. The directors discussed the same and passed the following resolution:

RESOLVED THAT The audited standalone and consolidated financial statements and the auditors report duly approved by the audit committee for the financial year ended 31st March 2024 be and is hereby approved.

RESOLVED FURTHER THAT the audited standalone and consolidated financial statements and the audit report thereon to be filed with the BSE duly signed by the chairman of the company Dr.T.Dhevanathan yadav or B.Muthukumar Company Secretary be and is hereby severally authorised to sign the documents as per the listing regulations (under Regulation 29 of SEBI (LODR)).

//Certified True Copy//
For Diksat Transworld Limited

DIKSAT TRANSWORLD LIMITED CHENNAI

T.Dhevanathan Yadav
Director
(DIN:01431689)

No. 24, South Mada Street, Mylapore, Chennai - 600 004.
Ph : 91- 44 - 24640347.
Cin - L63090TN1999PLC041707.
Wep : www.winnews.in E.mail : diksat1999@gmail.com

DIKSAT TRANSWORLD LTD

AUDITED STATEMENTOF ASSETS AND LIABILITIES FOR THE YEAR ENDED AS AT 31ST MARCH 2024

(Rs. In lakhs)

Particulars	Standalone As at the current year ended on 31.03.2024 (Audited)	Consolidated As at the current year ended on 31.03.2024 (Audited)	Standalone As at the current year ended on 31.03.2023 (Audited)	Consolidated As at the current year ended on 31.03.2023 (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	767.42	658.88	661.93	553.57
c) Money received against share warrants				----
d) Minority Interest		(29.59)		(29.49)
Sub- total shareholders funds	2521.71	2383.58	2416.22	2278.37
2. Share application money pending allotment				
3. Non-current Liabilities				
a) Long term borrowings	59.49	69.58	736.99	747.07
b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
c) Long-term provisions	19.46	19.46	12.76	12.76
d)Other Long term liabilities	5.00	5.00	5.00	5.00
Sub-total Non current liabilities	83.95	94.04	754.75	764.83
4. Current Liabilities				
a) Short-term borrowings	491.49	554.92	30.02	93.44
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	76.55	83.90	994.01	1001.36
c) other current liabilities	75.55	94.69	300.86	319.80
d) Current liabilities of Long term debt				
e) short term provisions	5.41	5.41	11.08	11.08
Sub-total current liabilities	649.00	738.92	1335.97	1425.68
Total- Equity and liabilities	3254.66	3216.54	4506.94	4468.88

For DIKSAT TRANSWORLD LIMITED

Chairman And Managing Director

No. 24, South Mada Street, Mylapore, Chennai - 600 004.
Ph : 91- 44 - 24640347.
Cin - L63090TN1999PLC041707.
Wep : www.winnews.in E.mail : diksat1999@gmail.com

II. Assets	(Rs. in lakhs)			
I Non-current assets				
a).Fixed Assets				
i) Tangible assets	526.16	526.16	621.91	621.97
ii) Intangible assets	0.27	0.27	0.34	0.34
iii) capital work-in progress			180.94	180.94
iv) Goodwill on consolidation				---
b) Non current Investments	419.96	365.40	419.96	365.40
c) Deferred tax assets (net)	8.82	8.82	2.22	2.22
d) long-term loans and advances				
e) Other non current assets	62.16	74.55	65.20	77.58
Sub total Non current assets	1017.37	975.20	1290.57	1248.45
2. Current assets				
a) current Investments				
b) Inventories	776.06	776.06	725.32	725.32
c) Trade Receivables	1104.29	1106.07	1814.19	1815.97
d) Cash and bank balances	185.05	185.21	49.69	49.85
e) short – term loans and advances	46.44	46.44	36.74	36.74
f) other current assets	125.45	127.56	590.43	592.55
Sub-total current assets	2237.29	2241.34	3216.37	3220.43
Total	3254.66	3216.54	4506.94	4468.88

For Diksat Transworld Limited

DIKSAT TRANSWORLD LIMITED CHENNAI

Dr. T.Dhevanathan Yadav
Chairman and Managing Director

DIN No. : 01431689
Date : 27th May 2024
Place : Chennai.

No. 24, South Mada Street, Mylapore, Chennai - 600 004.
Ph : 91- 44 - 24640347.
Cin - L63090TN1999PLC041707.
Wep : www.winnews.in E.mail : diksat1999@gmail.com

DIKSAT TRANSWORLD LTD

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2024(Rs. In lakhs)

Particulars	Standalone for the Six months ended on 31.03.2024	Consolidated financials for the six months ended 31st March 2024	Standalone Preceding financial six months ended 31.03.2023	Consolidated Preceding financial six months ended 31.03.2023	Standalone For the year ended 31.03.2024	Consolidated for the year ended 31.03.2024	Standalone For the year ended 31.03.2023	Consolidated for the year ended 31.03.2023
	(Audited) 01.10.2023 to 31.03.2024		(Audited) 01.10.2022to 31.03.2023		(Audited) 01.04.2023 to 31.03.2024		(Audited) 01.04.2022 to 31.03. 2023	
I. Revenue from operations (net)	761.37	761.37	1513.56	1513.56	1891.72	1891.72	4156.40	4156.40
II. Other Income	408.15	408.15	18.28	18.28	448.16	448.16	18.28	18.28
III. Total Revenue (I+II)	1169.52	1169.52	1513.84	1513.84	2339.88	2339.88	4174.68	4174.68
IV. Expenses								
Cost of Production Expenses	639.12	639.12	1101.97	1102.02	1770.36	1770.36	3475.51	3475.51
Employee benefit expenses	60.91	60.91	60.07	60.08	118.69	118.69	127.10	127.11
Financial costs	3.37	3.37	0.19	0.19	6.96	6.96	0.78	0.78
Depreciation and amortisation expenses	57.61	57.61	69.92	70.48	112.93	113.00	125.36	126.39
Administration expenses	123.60	123.80	125.97	126.30	232.04	232.24	261.14	261.57
Total expenses	884.61	884.81	1358.12	1359.07	2240.98	2241.25	3989.89	3991.36
V. Profit (Loss) before exceptional and extraordinary items and tax (III-V)	284.91	284.71	173.72	172.77	98.90	98.63	184.79	183.32
Prior period items – Rent								
VI Exceptional Items								
VII. Profit (Loss) before extraordinary items and tax (V-VI)	284.91	284.71	173.72	172.77	98.90	98.63	184.79	183.32

No. 24, South Mada Street, Mylapore, Chennai - 600 004.
Ph : 91- 44 - 24640347.
Cin - L63090TN1999PLC041707.
Wep : www.winnews.in E.mail : diksat1999@gmail.com

For DIKSAT TRANSWORLD LIMITED

Chairman And Managing Director

VIII. Extraordinary items								
IX. Profit (Loss) before tax(VII-VIII)	284.91	284.71	173.72	172.77	98.90	98.63	184.79	183.32
X . Tax Expense 1. Current tax 2. Deferred tax(Liability) 3. Income tax relating to previous years (+) or(-)	(2.73)	(2.74)	10.85	(10.85)	(6.59)	(6.60)	(7.75)	(7.75)
XI. Profit (loss) for the period from continuing operations	287.64	287.45	184.57	183.62	105.49	105.23	192.54	191.07
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)	287.64	287.45	184.57	183.62	105.49	105.23	192.54	191.07
XVI. Minority Interest				0.34		0.09		0.52
XVII Profit and loss for the period	287.64	287.45	184.57	183.96	105.49	105.32	192.54	191.59
XVI. Earnings per equity share Basic Diluted	 1.64 1.64	 1.64 1.64	 1.05 1.05	 1.05 1.05	 0.60 0.60	 0.60 0.60	 1.10 1.10	 1.09 1.09

For DIKSAT TRANSWORLD LIMITED

Chairman And Managing Director

No. 24, South Mada Street, Mylapore, Chennai - 600 004.
Ph : 91- 44 - 24640347.
Cin - L63090TN1999PLC041707.
Wep : www.winnews.in E.mail : diksat1999@gmail.com

CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 31st MARCH 2024 (Audited)

(Rs. In lakhs)

Particulars	Standalone As at the current year ended on 31.03.2024 (Audited)	Consolidated As at the current year ended on 31.03.2024 (Audited)	Standalone As at the current year ended on 31.03.2023 (Audited)	Consolidated As at the current year ended on 31.03.2023 (Audited)
Cash Flow from operating activities				
Net profit before taxation	105.49	105.22	192.54	192.59
Add: Depreciation	112.93	113.00	125.36	125.36
Provision for tax	(6.59)	(6.59)	(7.75)	(7.75)
Interest Paid	6.96	6.96	0.78	0.78
Cash flow before working capital changes	218.79	218.59	310.93	310.92
(Increase)/Decrease in Sundry debtors	709.89	709.89	(634.54)	(634.54)
(Increase)/Decrease in Inventories	(50.74)	(50.74)	112.11	112.11
(Increase)/Decrease in Short term loans and advances				
(Increase)/Decrease in other current assets	458.31	458.31	(142.21)	(142.22)
(Increase)/Decrease in Trade payables	(917.46)	(917.46)	341.19	341.19
(Increase)/Decrease in other current liabilities	(225.31)	(225.11)	48.34	48.34
(Increase)/Decrease in Short term provisions	1.02	1.02	1.27	1.27
Less: Income tax				
Net cash flow from operating activities	194.51	194.51	37.09	37.08
Cash flow from Investing activities				
Less: purchase of fixed assets and capital work-in-progress	(163.83)	(163.83)	(155.82)	(155.82)
Purchase of Goodwill				
Minority Interest				

For DIKSAT TRANSWORLD LIMITED

Chairman And Managing Director

No. 24, South Mada Street, Mylapore, Chennai - 600 004.
Ph : 91- 44 - 24640347.
Cin - L63090TN1999PLC041707.
Wep : www.winnews.in E.mail : diksat1999@gmail.com

Sale of fixed assets				
Net cash flow used in investing activities	(163.83)	(163.83)	(155.82)	(155.82)
		---		---
Cash flow from Financing activities				
Add: Increase in share capital				
(increase) /Decrease in Long term Advances	(677.50)	(677.50)	134.03	134.03
(increase)/ Decrease in short term borrowings	461.47	461.47	13.63	13.63
Repayment of long term borrowings				
Less Amount of Interest paid	(6.96)	(6.96)	(0.78)	(0.78)
Net (Increase)/decrease in cash and cash equivalents	135.36	135.36	28.14	28.06
Opening Balance	49.69	49.85	21.56	28.14
Net cash flow during the year	135.36	135.36	28.14	21.56
Closing balance	185.05	185.21	49.70	49.70

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 Monday 27th May 2024 .

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 31st March 2024, which was also taken on record by the audit committee and board at their meeting held on Monday 27th May 2024. The report does not have any impact on the aforesaid financial results which needs explanation by the board.

For DIKSAT TRANSWORLD LIMITED

Chairman And Managing Director

No. 24, South Mada Street, Mylapore, Chennai - 600 004.
Ph : 91- 44 - 24640347.
Cin - L63090TN1999PLC041707.
Wep : www.winnews.in E.mail : diksat1999@gmail.com

4.. The statements includes results for the half year ended 30th September 2023, being balancing figures between the audited figures in respect of full financial year ended on 31st March 2024 and unaudited figures in respect of half year ended 30th September 2023.

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 31st March 2024 is enclosed.

For Diksat Transworld Limited

DIKSAT TRANSWORLD LIMITED CHENNAI

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

Date:27th May 2024
Place: Chennai.