

To,
BSE Limited
P. J. Towers,
Dalal Street, Fort,
Mumbai - 400001

August 27, 2026

Scrip code: 540151

Sub.: Annual Report of the Company for the Financial Year 2025-26 along with Notice of the Twenty Seventh Annual General Meeting

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 34(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) please find enclosed herewith the copy of the **Annual Report for the Financial Year 2025-26** along with Notice of the Twenty Seventh Annual General Meeting ("AGM") scheduled to be held on **Tuesday, September 29, 2026 at 2.30 P.M.** (IST) at the registered office of the company located at New No.24 & Old No. 32, 1st Floor, South Mada Street, Mylapore, Chennai, Tamil Nadu, 600004.

Further, the aforesaid Annual Report along with Notice of the AGM has also been uploaded on the website of the Company at www.diksattransworldlimited.in

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Diksat Transworld Limited



Mrs. Meenakshi Yadav
(Whole Time Director)
DIN: 05238058



DIKSAT TRANSWORLD LIMITED

27th ANNUAL REPORT 2025-26



DIKSAT TRANSWORLD LIMITED

27th

ANNUAL REPORT 2025-2026



CORPORATE INFORMATION**CIN: L63090TN1999PLC041707****BOARD OF DIRECTORS:****EXECUTIVE DIRECTORS:**

Mr. Dhevanathan Yadav
Mrs. Meenakshi Yadav

INDEPENDENT DIRECTORS:

Mr. Praveen Kumar
Mr. B. T. Arasa Kumar

NON-EXECUTIVE DIRECTOR

Mr. Ulaganathan (Appointed w.e.f February
11, 2025)

KEY MANAGERIAL PERSON:

Mr. K.Rajasekaran (Chief Financial Officer)
Mrs. Meenakshi Yadav (Whole-time director)
Mrs. Heena Bedi (Company Secretary and
compliance officer)

STATUTORY AUDITOR:

M.C.Ranganathan & Co
Chartered Accountants,
147/1 2nd Floor,
Suconssivagami square, G.N.Chetty road,
T.Nagar, Chennai – 600 017

REGISTERED OFFICE:

No.3 Deenadayalu street, T.Nagar, Chennai, Tamil
Nadu, 600017

COMMITTEES:**AUDIT COMMITTEE:**

Mr. Praveen kumar Baskar (Chairman)
Mr. T.Araskumar (Member)
Mr. T.Dhevanathan Yadav (Member)

**STAKEHOLDERS RELATIONSHIP
COMMITTEE:**

Mr. Praveen Kumar Baskar (Chairperson)
Mr. B.T.Araskumar (Member)
Mrs. Meenakshi Yadav (Member)

**NOMINATION REMUNERATION
COMMITTEE:**

Mrs. Meenakshi Yadav (Chairman)
Mr. B.T.Arasa Kumar (Member)
Mr. Praveen Kumar Baskar (Member)

REGISTRAR AND SHARE TRANSFER AGENT:

Bigshare Services Private Limited
Pinnacle Business Park, Office No S6-2, 6th,
Mahakali Caves Rd, Next To Ahura Centre, Andheri
East, Mumbai, Maharashtra 400093, India.

In case of any Queries relating Annual Report, Contact:

Mrs. Heena Bedi (Company Secretary)
No.3, Deenadayalu street, T.Nagar, Chennai, Tamil Nadu, 600017
Tel: 7338738169

**NOTICE**

NOTICE is hereby given that the **Twenty Seventh Annual General Meeting** of the Members of **Diksat Transworld Limited** will be held on **Tuesday, September 29 , 2026** at 2:30 P.M.at the registered office of the company located at No.3 Deenadayalu street, T.Nagar, Chennai- 600 017 Tamil Nadu, to transact the following business:

ORDINARY BUSINESS:

- 1) To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon.
- 2) To appoint a director in place of Mr. Ulaganathan (DIN: 10470790), who retires by rotation and being eligible, offers himself for re-appointment.

Registered Office:

No. 3 Deenadayalu street,

T.Nagar ,

Chennai

Tamil Nadu, 600017

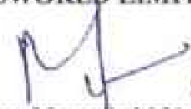
Tel: 7338738169

CIN: L63090TN1999PLC041707

Website: www.diksattransworldlimited.inEmail: cs@diksattransworldlimited.in

By Order of The Board of Directors
FOR DIKSAT TRANSWORLD LIMITED




Sd/-
Mrs. Meenakshi Yadav
(Whole Time Director)
DIN: 05238058

Chennai, Monday, 10th August 2026

**NOTES:**

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT ANNUAL GENERAL MEETING (AGM) IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING PROXY, IN ORDER TO BE EFFECTIVE, MUST BE DEPOSITED AT THE COMPANY'S CORPORATE OFFICE/REGISTERED OFFICE, DULY COMPLETED AND SIGNED, NOT LESS THAN FORTYEIGHT HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**

PROXIES SUBMITTED ON BEHALF OF LIMITED COMPANIES, SOCIETIES, ETC., MUST BE SUPPORTED BY APPROPRIATE RESOLUTIONS / AUTHORITY, AS APPLICABLE. A PERSON CAN ACT AS PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY (50) AND HOLDING IN THE AGGREGATE NOT MORE THAN 10% OF THE TOTAL SHARE CAPITAL OF THE COMPANY. IN CASE A PROXY IS PROPOSED TO BE APPOINTED BY A MEMBER HOLDING MORE THAN 10% OF TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS, THEN SUCH PROXY SHALL NOT ACT AS A PROXY FOR ANY OTHER PERSON OR SHAREHOLDER AND THE BLANK PROXY FORM IS ENCLOSED

2. Corporate members intending to send their authorized representative(s) to attend the Meeting are requested to send to the Company a certified true copy of the relevant Board Resolution together with the specimen signature(s) of the representative(s) authorized under the said Board Resolution to attend and vote on their behalf at the Meeting.
3. In compliance with the Ministry of Corporate Affairs ("MCA") Circulars and SEBI Circulars, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail address is registered with the Company/ Depository Participants (DPs). Members whose e-mail address is not registered with the Company/ DPs, physical copies of Annual Report 2025-26 are being sent by the modes permitted under the Act. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website at <https://www.dixsattransworldlimited.in/about.php#> and website of the stock exchange i.e. Bombay Stock Exchange Limited at <https://www.bseindia.com> and AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
4. For receiving all communication (including Annual Report) from the Company electronically:
 - a) Members holding the shares in physical mode and who have not registered / updated their e-mail address with the Company are requested to register/ update the same by writing to the Registrar and Transfer Agent of the Company viz. **Bigshare Services Private Limited** Office No S6-2, 6th floor Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai - 400093, Tel: 022-62638200, e-mail: investor@bigshareonline.com
 - b) Members holding the shares in dematerialized mode are requested to register / update their e-mail address with the relevant Depository Participant.
5. Members desiring any further information on the business to be transacted at the meeting should write to the company at least 15 days before the date of the meeting so as to enable the management to keep the information, as far as possible, ready at the meeting.
6. Details of Directors retiring by rotation/seeking appointment/ re-appointment at the ensuing Meeting are provided in the explanatory statement annexed to the Notice pursuant to the provisions of (i) Regulation 36(3)



the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and (ii) Secretarial Standard on General Meetings ("SS-2"), issued by the Institute of Company Secretaries of India, forms integral part of the notice as 'Annexure – A'.

7. Members/Proxies/Authorised Representatives are requested to bring to the Meeting necessary details of their shareholding, attendance slip(s), enclosed herewith duly completed and signed and copy (ies) of their Annual Report.
8. In case of joint holders attending the Meeting, the first holder as per the Register of Members of the Company will be entitled to vote.
9. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act and other documents as referred in the Notice are available for inspection by the Members at the Registered Office of the Company during business hours on all working days except Saturdays, Sundays and National Holidays up to the date of the AGM.
10. The Register of Members and Share Transfer Books of the Company will remain closed from **Tuesday, September 21, 2026** to **Tuesday, September 29, 2026** (both days inclusive).
11. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, PAN, registering of nomination and power of attorney, Bank Mandate details such as name of the bank and branch details, bank account number, MICR code, IPSC code, etc., to their DP in case the shares are held in electronic form, and to the RTA in case the shares are held in physical form.

To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.
12. SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form, are therefore, and requested to submit their PAN to their Depository Participants with whom they maintain their Demat Accounts. Members holding shares in physical form and submit their PAN to the Company/ RTA viz. Bigshare Services Private Limited.
13. All documents referred to in the Notice will be available for inspection at the Company's registered office during normal business hours on working days up to the date of the AGM.
14. Attendance slip, proxy form and the route map of the venue of the Meeting are annexed hereto.



15. All queries relating to Share Transfer and allied subjects should be addressed to:

Bigshare Services Private Limited
Office No. S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre, Mahakali Caves Road,
Andheri (East), Mumbai – 400093

Registered Office:

No.3 Deenadayalu street,
T.Nagar , Chennai, Tamil Nadu, 600017

Tel: 7338738169

CIN: L63090TN1999PLC041707

Website: www.diksattranworldlimited.in

Email: cs@diksattranworldlimited.in

By Order of The Board of Directors
FOR DIKSAT TRANSWORLD LIMITED



Sd/-

Mrs. Meenakshi Yadav
(Whole Time Director)

DIN: 05238058

Chennai, Monday, August 10, 2026

**Annexure – A**

The relevant details of directors who is proposed to be re-appointed directors of the Company, as required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SS-2 issued by the Company Secretaries of India are as under;

Particulars	Mr. Ulaganathan (DIN: 10470790)
Current Position	Non-Executive - Non-Independent Director
Age:	43 Years
Qualification:	B.E, MBA
Experience:	24 Yrs
Expertise in specific functional areas	Maintenance & Production
Brief Resume of the Director	He is a graduate in Engineering and holding Master degree in business management. He has managed companies in senior levels. He is having experience in technical operations around 19 years and his experience will be productive for the operations of the company.
Remuneration last drawn	Nil
Terms and conditions of appointment or re-appointment along with details of remuneration sought to be paid	As per the resolution at item no. 4 of this Notice.
Date of first Appointment:	11.02.2025
Number of Board Meetings attended during the year:	All
Shareholding in the Company:	Nil
Relationship with Other Directors:	Nil
Other Directorships:	Nil
Memberships / Chairmanship of Committees:	1



DIRECTORS' REPORT

For the Financial Year Ended March 31, 2026

To,

The Members,

DIKSAT TRANSWORLD LIMITED

Your Directors take great pleasure in presenting the 27th Annual Report along with the Audited Financial Statements of your Company for the financial year ended March 31, 2026. This report reflects the Company's commitment to transparency, governance, and long-term value creation for all its stakeholders.

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Financial Summary

Reference: Section 134(3)(a), Companies Act, 2013 read with Schedule III

The key financial highlights of the Company for the financial year under review are presented below (figures in Thousand):

Particulars	Current Year (INR in Thousand) 2025-26	Previous Year (INR in Thousand) 2025-26
Revenue from Operations	18,119	45,355
Profit Before Tax (PBT)	-11,609	399
Tax (Current + Deferred + Earlier Years)	296	-246
Profit After Tax (PAT)	-11,905	645
Closing Balance in P&L Account	65,465	77,387

2. REVIEW OF OPERATIONS

The Total Income of the Company stood at ₹ 18119Thousand for the year ended March 31, 2026 as against ₹45355Thousand in the previous year. The Company made a net loss of ₹(11905)Thousand for the year ended March 31, 2026as compared to the net profit of ₹645Thousand in the previous year.

**3.CASH FLOW STATEMENTS**

As required under regulation 34 of the SEBI (LODR) Regulations, 2015, a Cash Flow Statement forms part of Annual Report.

4.TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

The Board has decided not to transfer any amount to the Reserves for the year under review.

5.DIVIDEND:

The dividend policy for the year under review has been formulated taking into consideration of growth of the company and to conserve resources, the Directors do not recommend any dividend for year ended March 31, 2026

6.TRANSFER OF UNPAID AND UNCLAIMED DIVIDENDS TO INVESTOR EDUCATION AND PROTECTION FUND

The Ministry of Corporate Affairs under Sections 124 and 125 of the Companies Act, 2013 requires dividends that are not encashed/ claimed by the shareholders for a period of seven consecutive years, to be transferred to the Investor Education and Protection Fund (IEPF). In FY 2025-26, there was no amount due for transfer to IEPF.

7.SHARE CAPITAL

The Authorized Share Capital of the Company is Rs. 25,00,00,000/- (Rupees Twenty Five Crores Only) divided into 2,50,00,000 (Rupees Two Crore Fifty Lakh Only) equity shares of Rs. 10/- (Rupees Ten Only)

The Paid-up capital of the Company is Rs. 3,18,30,000/- (Rupees Three Crores Eighteen Lakhs Thirteen Thousand Only) divided into 1,75,42,875 (One Crore Seventy Five Lakhs Forty Two Thousand Eight Hundred and Seventy Five) Equity shares of Rs. 10/- (Rupees Ten Only).

Company has appointed M/s Bigshare Services Private Limited as the Registrar and Transfer Agent of the Company.

8.CHANGE IN SHARE CAPITAL:

The have been no changes in the share capital of the Company during the period under review.

9.DISCLOSURES BY DIRECTORS

The Board of Directors has submitted notice of interest in Form MBP 1 under Section 184(1) as well as intimation by directors in Form DIR 8 under Section 164(2) and declarations as to compliance with the Code of Conduct of the Company.

10.SUBSIDIARY/ JOINT VENTURE/ ASSOCIATE COMPANY

The Company does not have any Subsidiary, Joint venture or an Associate Company.

11.FAMILIARISATION PROGRAMME FOR DIRECTORS

As a practice, all Directors (including Independent Directors) inducted to the Board go through a structured orientation programme. Presentations are made by Senior Management giving an overview of the operations, to familiarize the new Directors with the Company's business operations. The Directors are given an



orientation on the products of the business, group structure and subsidiaries, Board constitution and procedures, matters reserved for the Board, and the major risks and risk management strategy of the Company.

12.DIRECTORS AND KEY MANAGERIAL PERSONNEL:

i. Change in Directors

The Board of Directors of the Company is duly constituted with a proper balance of Executive Directors, Non-Executive Directors, and Independent Directors. During the review period and as of the report's date, the Board of Directors and Key Managerial Personnel remained unchanged.

ii. Retirement by Rotation of the Directors

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Ulaganathan, Director of the Company, retires by rotation and offers himself for re-appointment.

The brief resume of Mr. Ulaganathan, the nature of his expertise in specific functional areas, names of the companies in which he has held directorships, her shareholding etc. are furnished in the Annexure - A to the notice of the ensuing AGM.

iii. Independent Directors

Our Company has received annual declarations from all the Independent Directors of the Company confirming that they meet with the criteria of Independence provided in Section 149(6) of the Companies Act, 2013 and Regulations 16(1) (b) & 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and there has been no change in the circumstances, which may affect their status as Independent Director during the year.

The Independent Directors met on 26th February 2026, without the attendance of Non-Independent Directors and members of the Management. The Independent Directors reviewed the performance of Non-Independent Directors and the Board as a whole; the performance of the Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

iv. Key Managerial Personnel:

As on date of report, following are the Key Managerial Personnel of the Company:

- a) Mr. K.Rajasekaran (Chief Financial Officer)
- b) Mrs. Meenakshi Yadav (Whole-time director)
- c) Mrs. Heena Bedi (Company Secretary and compliance officer)

13

Meetings of the Board of Directors

During the financial year ended March 31, 2026, 8 Board Meeting(s) were convened and held in compliance with the provisions of Section 173 of the Companies Act, 2013. The details are set out below:

Date of Meeting (DD/MM/YYYY)	Total Directors as on Date of Meeting	Directors Present	% Attendance
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Date of Meeting (DD/MM/YYYY)	Total Directors as on Date of Meeting	Directors Present	% Attendance
25/04/2025	6	4	67%
30/05/2025	6	4	67%
24/07/2025	6	4	67%
25/09/2025	6	5	83%
14/11/2025	6	4	67%
18/12/2025	6	4	67%
22/01/2026	6	4	67%
26/02/2026	6	4	67%

14.COMMITTEES OF THE BOARD:**(a) Audit Committee:**

The Audit Committee, as per Section 177 of Companies Act, 2013, was constituted under the Chairmanship of Mr. Praveen kumar Baskar. During the year committee met Three (3) times the. After with full attendance of all the members. The composition of the Audit Committee as at March 31, 2026 and details of the Members participation at the Meetings of the Committee are as under:

Name of Director	Category	Position in the committee	Attendance at the Audit Committee Meetings held on		
			25 th April 2025	30.05.2025	24.07.2025
Mr. Praveen kumar Baskar	Non-Executive - Independent Director	Chairman	Yes	Yes	Yes
Mr. B. T. Arasa Kumar	Non-Executive - Independent Director	Member	Yes	Yes	Yes
Mr. T.Dhevanathan Yadav	Executive Director	Member	--	--	

The Committee is governed by a Charter which is in line with the regulatory requirements mandated by the Companies Act, 2013. Some of the important functions performed by the Committee are:

Financial Reporting and Related Processes:



- Oversight of the Company's financial reporting process and financial information submitted to the Stock Exchanges, regulatory authorities or the public.
- Reviewing with the Management, the Half Yearly Unaudited Financial Statements and the Auditor's Limited Review Report thereon / Audited Annual Financial Statements and Auditors' Report thereon before submission to the Board for approval. This would, inter alia, include reviewing changes in the accounting policies and reasons for the same, major accounting estimates based on exercise of judgement by the Management, significant adjustments made in the Financial Statements and / or recommendation, if any, made by the Statutory Auditors in this regard.
- Review the Management Discussion & Analysis of financial and operational performance.
- Discuss with the Statutory Auditors its judgement about the quality and appropriateness of the Company's accounting principles with reference to the Accounting Standard Policy.
- Review the investments made by the Company.

All the Members on the Audit Committee have the requisite qualification for appointment on the Committee and possess sound knowledge of finance, accounting practices and internal controls.

The Auditors, Internal Auditors, Chief Financial Officer are invited to attend the meetings of the Committee. The Company Secretary acts as the Secretary to the Committee.

(b) Nomination and Remuneration Committee:

The Nomination and Remuneration Committee, as per Section 178(1) of Companies Act, 2013, was constituted under the Chairmanship of Mrs. Meenakshi Yadav. During the year, the committee met two time with full attendance of all the members. The composition of the Nomination and Remuneration Committee as at March 31, 2026 and details of the Members participation at the Meetings of the Committee are as under:

Name of Director	Category	Position in the committee	Attendance at the Remuneration Committee held on 25.04.2025	Attendance at the Remuneration Committee held on 26.02.2026
Mr. Ulagananthan	Non- Executive Director	Chairman	Yes	Yes
Mr. B. T. Arasa Kumar	Non- Executive Independent Director	Member	Yes	Yes
Mr. Praveen Kumar Baskar	Non- Executive Independent Director	Member	Yes	Yes

The terms of reference of the Committee as per Companies Act 2013 and SEBI (LODR) 2015, include the following:

- Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
 - a) Use the services of an external agencies, if required;
 - b) Consider candidates from a wide range of backgrounds, having due regard to diversity; and
 - c) Consider the time commitments of the candidates.



- Formulation of criteria for evaluation of performance of independent directors and the board of directors;
- Devising a policy on diversity of board of directors;
- Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.
- Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
- Recommend to the board, all remuneration, in whatever form, payable to senior management.

The Company has formulated a Remuneration Policy which is annexed to the Board's Report in "Annexure I".

(c) Stakeholders Relationship Committee:

The Stakeholders Relationship Committee, as per Section 178 (5) of Companies Act, 2013, continued working under Chairmanship of Mr. Praveen Kumar Baskar. The Committee is governed by a Charter, which is in line with the regulatory requirements mandated by the Companies Act, 2013. During the year, the committee met one time with full attendance of all the members. The composition of the Stakeholders Relationship Committee as at March 31, 2026 and details of the Members participation at the Meetings of the Committee are as under:

Name of Director	Category	Position in the committee	Attendance at the Stakeholders' Relationship Committee held on 25.04.2025
Mr. Praveen Kumar Baskar	Non- Executive Independent Director	Chairperson	Yes
Mr. B. T. Arasa Kumar	Non- Executive Independent Director	Member	Yes
Mrs. Meenakshi Yadav	Whole Time Director	Member	Yes

The terms of reference of the Committee are:

- Resolving the grievances of the security holders of the listed entity including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.
- Review of measures taken for effective exercise of voting rights by shareholders.
- Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.
- Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.

During the year, no complaints were received from shareholders. There are no balance complaints. The Company had no share transfers pending as on March 31, 2026.

Ms. Heena Bedi, Company Secretary and Compliance Officer of the Company.



The Company maintains a website at www.diksattransworldlimited.in, and the Annual Return has been duly published thereon in accordance with Section 92(3) of the Companies Act, 2013.

16 Directors' Responsibility Statement

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your Directors confirm that the Audited Financial Statements for the year ended march31,2026, have been prepared in full conformity with the requirements of the Act. The financial statements have been audited by M/s. M.C.RANGANATHAN &CO, FRN 003061S. Your Directors further state that:

- The applicable Accounting Standards, read with the requirements of Schedule III to the Act, have been diligently followed in the preparation of the annual accounts. There are no material departures therefrom.
- Accounting policies have been carefully selected, consistently applied, and supported by judgements and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company.
- Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act, to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.
- The annual accounts have been prepared on a 'going concern' basis.
- Adequate systems and controls have been devised to ensure compliance with the provisions of all applicable laws, and such systems were found to be adequate and operating effectively during the year under review.
- They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17.MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT:

Management's Discussion and Analysis Report for the year under review, in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 (the "Amended Listing Regulations"), is presented in a separate section forming part of the Annual Report as "*Annexure III*".

18.BOARD'S PERFORMANCE EVALUATION:

The Board of Directors carried out an annual evaluation of the Board itself, its committees and Individual Directors. The entire Board carried out performance evaluation of each Independent Director excluding the Independent Director being evaluated. The evaluation was done after taking into consideration inputs received from the Directors, setting out parameters of evaluation. Evaluation parameters of the Board and Committees were mainly based on Disclosure of Information, Key functions of the Board and Committees, Responsibilities of the Board and Committees, etc. Evaluation parameters of Individual Directors including the Chairman of the Board and Independent Directors were based on Knowledge to Perform the Role, Time and Level of Participation, Performance of Duties and Level of Oversight and Professional Conduct etc.



Independent Directors in their separate meeting evaluated the performance of Non-Independent Directors, Chairman of the Board and the Board as a whole.

19. CORPORATE SOCIAL RESPONSIBILITY

The Company does not fall under the criteria laid under the provisions of Section 135 of the Companies Act 2013 and rules framed there under for the year ended 31st March 2026. Therefore, the provisions of Corporate Social Responsibility are not applicable to the Company during the period.

20. DETAILS IN RESPECT OF FRAUDS

During the year under review, the Statutory Auditors have not reported any instance of fraud committed in the Company by its officers or employees under Section 143(12) of the Companies Act, 2013.

21. BOARD'S COMMENTS ON THE AUDITORS' REPORT

The Statutory Auditors have not made any qualifications, reservations, adverse remarks, or disclaimers in their Report on the Financial Statements. The Auditors' Report is self-explanatory and does not call for any further comments from the Board.

22. PARTICULARS OF LOANS, GUARANTEES, AND INVESTMENTS

During the financial year under review, the Company has not made any investments, extended any guarantees, or provided any securities. Accordingly, no compliance was required under Section 186 of the Companies Act, 2013.

23. STATE OF AFFAIRS / BUSINESS HIGHLIGHTS

- The Company is engaged in the business of media and advertising.
- There has been no change in the nature of the Company's business during the financial year under review.

23. MATERIAL CHANGES AND COMMITMENTS

No material changes or commitments have occurred between the close of the financial year and the date of this Report that could materially affect the financial position of the Company.

24. CHANGE IN DIRECTORSHIP

There has been no change in the composition of the Board of Directors during the financial year under review. The Board remained unchanged throughout the year.

25. DEPOSITS



The Company has not accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013, during the financial year under review.

26 SIGNIFICANT AND MATERIAL ORDERS BY REGULATORS / COURTS / TRIBUNALS

No significant or material orders have been passed by any regulator, court, or tribunal during the financial year under review that would impact the going concern status or future operations of the Company.

27 PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE (POSH)

The Company is committed to maintaining a safe, respectful, and inclusive work environment and has adopted a comprehensive Anti-Sexual Harassment Policy, with a duly constituted Internal Complaints Committee (ICC).

Particulars	Number
Complaints of sexual harassment received during the year	0
Complaints disposed off during the year	0
Cases pending for more than ninety (90) days	0

28 CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All related party transactions entered into during the year were conducted on an arm's length basis and in the ordinary course of business. The provisions of Section 188 of the Companies Act, 2013, were not attracted. Details, as required under AS-18, are disclosed in to the Balance Sheet.

29 COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has duly complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) — specifically SS-1 (Meetings of the Board of Directors) and SS-2 (General Meetings), as amended from time to time.

30 STATUTORY AUDITORS

In terms of the provisions of Sections 139 and 141 of the Companies Act, 2013, M/s. M.C.RANGANATHAN & CO (Firm Registration No. 003061S), Chartered Accountants, were appointed as Statutory Auditors of the Company at the Extra ordinary 1 General Meeting held on 01/06/2026, for a term of five (5) consecutive years, i.e., from the conclusion of the 26th AGM to the conclusion of the 31st AGM, at such remuneration as may be fixed by the Board of Directors. The said appointment is valid and subsisting.

i) Secretarial Auditor:



The company is listed under the SME category which is exempted under the provisions of SEBI (LODR) 2015.

ii) Cost Auditor:

The Company does not fall within the provisions of Section 148 of the Companies Act, 2013, as read with the Companies (Cost Records and Audit) Rules, 2014. Therefore, the maintenance of cost records and the applicability of cost audits, as specified by the Central Government under Section 148 of the Companies Act, 2013, are not applicable to the Company.

iii) Internal Auditor:

The Board of Director's, based on the recommendation of the Audit Committee and pursuant to the provisions of section 138 of the Act read with the Companies (Accounts) Rules, 2014, has Internal Auditors. The Internal Auditor conducts the internal audit of the functions and operations of the Company and reports to the Audit Committee and Board.

31. AUDITOR'S REPORT:

The Statutory Auditor's Report does not contain any qualifications, reservations or adverse remarks. The Auditor's Report and Secretarial Auditor's Report do not contain any qualifications, reservations, or adverse remarks impacting on financial or compliance controls. The Report of the Auditors is given as an Annexure, which forms part of this report.

The Secretarial Auditor's Report does not include any qualifications, reservations, or adverse remarks. The Reports of the Statutory Auditor and Secretarial Auditor are given as an Annexure, which forms part of this report.

32. VIGIL MECHANISM / WHISTLE – BLOWER POLICY:

Pursuant to the provisions of Section 177(9) of the Act, read with the Rules made thereunder, the Company has adopted a Whistle-Blower Policy for Directors and Employees to report genuine concerns and to provide adequate safeguards against victimization of persons who may use such mechanism. The functioning process of this mechanism has been more elaborately mentioned in the Corporate Governance Report which forms part of this Annual Report. The said Policy is available on Company's website at <https://www.diksattransworldlimited.in/about.php#>.

INTERNAL AUDIT & CONTROLS:

Pursuant to provisions of Section 138 read with rules made there under, the Board has Internal Auditors of the Company to check the internal controls and functioning of the activities and recommend ways of improvement. The Internal Audit is carried out on half yearly basis; the report is placed in the Audit Committee Meeting and the Board Meeting for their consideration and direction.

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Internal Auditors of the Company for inefficiency or inadequacy of such controls.

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory and secretarial auditors and external consultants and the reviews performed by management and the relevant board committees, including the audit committee, the board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2025-26

**34. RISK ASSESSMENT AND MANAGEMENT:**

Your Company has been on a continuous basis reviewing and streamlining its various operational and business risks involved in its business as part of its risk management policy. Your Company also takes all efforts to train its employees from time to time to handle and minimize these risks.

35. LISTING WITH STOCK EXCHANGES:

During the period under review, Diksat Transworld Limited was listed on the SME Platform of the BSE Limited. It has paid the Annual Listing Fees for the year 2026-2027 to BSE Limited.

36. COMPLIANCE WITH SECRETARIAL STANDARDS:

In terms of Section 118(10) of the Act, the Company is complying with the Secretarial Standards issued by the Institute of Company Secretaries of India and approved by Central Government with respect to Meetings of the Board of Directors and General Meetings.

37. POLICIES AND DISCLOSURE REQUIREMENTS:

In terms of provisions of the Companies Act, 2013 the Company has adopted policies which are available on its website <https://www.diksattransworldlimited.in/about.php#>

38. *PARTICULARS OF EMPLOYEES AND REMUNERATION

The information required under Section 197 & Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given below.

- a) The median remuneration of employees of the Company during the financial year is Rs. 2,49,600/-
- b) Percentage increase/decrease in the median remuneration of employees in the financial year 2025-26: -9%
- c) Number of permanent employees on the rolls of the Company as on March 31, 2026: 15 including KMP)
- d) It is hereby affirmed that the remuneration paid during the year is as per the Remuneration policy of the Company.
- e) There is no employee covered under the provisions of section 197(14) of the Companies Act, 2013.

There was no employee in the Company who drew remuneration of 1,00,00,000 / - per annum during the period under review. Hence, the Company is not required to disclose any information as per Rule 5(2) of the Companies (Appointment and Remuneration) Rules, 2014.

39. POLICIES AND DISCLOSURE REQUIREMENTS:

In terms of provisions of the Companies Act, 2013 the Company has adopted following policies which are available on its website <https://www.diksattransworldlimited.in/about.php#>

40. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**i. Conservation of Energy**

- a) The steps taken or impact on conservation of energy – The Operations of the Company are not energy intensive. However, adequate measures have been initiated for conservation of energy.



- b) The steps taken by the Company for utilizing alternate source of energy – Company shall consider on adoption of alternate source of energy as and when necessities.
- c) The Capital Investment on energy conversation equipment – No Capital Investment yet.

ii. Technology Absorption

- a) The efforts made towards technology absorption. – Minimum technology required for Business is absorbed.
- b) The benefits derived like product improvement, cost reduction, product development or import substitution – Not Applicable.
- c) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) – Not Applicable.
 - 1. the details of technology imported;
 - 2. the year of import;
 - 3. whether the technology been fully absorbed;
 - 4. if not fully absorbed, areas where absorption has not taken place, and the reasons thereof

iii. The expenditure incurred on Research and Development – Not Applicable.

iv. Foreign exchange earnings and Outgo–Not Applicable

PARTICULARS OF LOANS, INVESTMENTS AND GUARANTEES:

Particulars of loans given, investments made, guarantees given and securities provided are provided in the financial statements.

42.ARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

No contracts / arrangements / transactions entered by the Company during the financial year with related parties. Thus Disclosure in form AOC-2 is not required. Further, during the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions. The details of the related party transactions as required under Indian Accounting Standard (IND-AS) – 24 are set out in Note to the financial statements forming part of this Annual Report.

43.DEPOSITS:

Your Company did not accept / hold any deposits from public / shareholders during the year under review.

44.PREVENTION OF INSIDER TRADING:

In compliance with the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, the Company has formulated and adopted the revised “Code of Conduct for Prevention of Insider Trading” (“the Insider Trading Code”). The object of the Insider Trading Code is to set framework, rules and procedures which all concerned persons should follow, while trading in listed or proposed to be listed securities of the Company. During the year, the Company has also adopted the Code of Practice and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (“the Code”) in line with the SEBI (Prohibition of Insider Trading) Amendment Regulations, 2018. The Code is available on the Company’s website <https://www.diksattransworldlimited.in/about.php#>

46.RELATED PARTY TRANSACTIONS

All transactions entered into with related parties as defined under the Act during the FY were in the ordinary course of business and on an arm’s length pricing basis and do not attract the provisions of Section 188 of the



Act. There were no materially significant transactions with the related parties during the FY which were in conflict with the interest of the Company.

47.SIGNIFICANT AND MATERIAL ORDERS:

There are no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future.

48.COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

49.GENDER-WISE COMPOSITION OF EMPLOYEES

In alignment with the principles of diversity, equity, and inclusion (DEI), the Company discloses below the gender composition of its workforce as of March 31, 2026.

Male Employees: 12

Female Employees: 3

Transgender Employees: 0

This disclosure reinforces the Company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

50.HUMAN RESOURCES:

Your Company has established an organization structure that is agile and focused on delivering business results. With regular communication and sustained efforts, it is ensuring that employees are aligned on common objectives and have the right information on business evolution.

51.CORPORATE GOVERNANCE:

In terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 exempts companies which have listed their specified securities on SME Exchange from compliance with corporate governance provisions.

Since the equity share capital of your Company is listed exclusively on the SME Platform of BSE, the Company is exempted from compliance with Corporate Governance requirements, and accordingly the reporting requirements like Corporate Governance Report, Business Responsibility Report etc. are not applicable to the Company.

52.AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES 2014 - RULE 11 OF THE COMPANIES ACT 2013.

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility, and the same has operated throughout the year for all relevant transactions recorded in the software.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the financial year ended March 31, 2026.

**53. APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES 2014 - RULE 9 OF THE COMPANIES ACT 2013.**

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

The company has proposed and appointed a Designated person in a Board meeting, and the same has been reported in the Annual Return of the company.

54. CAUTIONARY STATEMENTS:

Statements in this Annual Report, particularly those which relate to Management Discussion and Analysis describing the Company's objectives, projections, estimates and expectations may constitute 'forward looking statements' within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied in the statement depending on the circumstances.

55. GENERAL

There were no transactions with respect to following matters during the year:

1. There are no proceedings pending under the Insolvency and Bankruptcy Code, 2016.
2. There was no instance of one-time settlement with any Bank or Financial Institution.

ACKNOWLEDGEMENT

Your Directors place on record their sincere appreciation for the dedicated contribution of all employees and consultants at every level. Their competence, commitment, and cooperation have been instrumental in steering the Company towards its goals.

The Board also gratefully acknowledges the continued support and guidance received from the Central and State Government departments, shareholders, and all other stakeholders.

Registered Office:

No. 3 Deenadayalu street,

T. Nagar, Chennai, Tamil Nadu, 600017

Tel: 7338738169

CIN: L63090TN1999PLC041707

Website: www.diksattransworldlimited.in

Email: cs@diksattransworldlimited.in

By Order of The Board of Directors
FOR DIKSAT TRANSWORLD LIMITED



Sd/-

Mrs. Meenakshi Yadav
(Whole Time Director)

DIN: 05238058

Chennai, Monday, August 10, 2026



Remuneration Policy

This Remuneration Policy relating to remuneration for the directors, key managerial personnel and other employees, has been formulated by the Nomination and Remuneration Committee (hereinafter “Committee”) and approved by the Board of Directors.

Objectives:

The objectives of this policy are to stipulate criteria for:

- Appointment, reappointment, removal of Directors, KMPs and Senior Management
- Determining qualifications, positive attributes and independence of a director and recommend to the Board
- Retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage to run the operations of the Company successfully
- Consider and determine the remuneration, based on the fundamental principles of payment for performance, for potential, and for growth

Criteria for Appointment:

- Ethical standards of integrity and probity, qualification, expertise and experience of the person for appointment
- Age, number of years of service, specialized expertise and period of employment or association with the Company
- Special achievements and operational efficiency which contributed to growth in business in the relevant functional area
- Constructive and active participation in the affairs of the Company
- Exercising the responsibilities in a bonafide manner in the interest of the Company
- Sufficient devotion of time to the assigned tasks
- Diversity of the Board
- Demonstrable leadership qualities and interpersonal communication skills, devote to the role, compliant with the rules, policies and values of the Company and does not have any conflicts of interest
- Transparent, unbiased and impartial and in accordance with appropriate levels of confidentiality.
- Appointment of Directors and KMPs in compliance with the procedure laid down under the provisions of the Companies Act, 2013, rules made thereunder or any other enactment for the time being in force

Criteria for Remuneration:

The Remuneration Policy reflects on certain guiding principles of the Company such as aligning remuneration with the longer term interests of the Company and its shareholders, promoting a culture of meritocracy and creating a linkage to corporate and individual performance, and emphasizing on line expertise and market competitiveness so as to attract the best talent. It also ensures the effective recognition of performance and encourages a focus on achieving superior operational results.

The level and composition of remuneration shall be reasonable and sufficient to attract, retain and motivate the directors, key managerial personnel and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration to directors, key managerial personnel and senior management personnel should also involve a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.



The remuneration of the Non-Executive Directors shall be based on their contributions and current trends, subject to regulatory limits. Sitting fees is paid for attending each meeting(s) of the Board and Committees thereof. Additionally equal amount of commission may be paid to Non-executive directors on a pro-rata basis, within limits approved by shareholders.

**Annexures to Board's Report (Contd).****Annexure III****MANAGEMENT DISCUSSION AND ANALYSIS REPORT****INDUSTRY STRUCTURE AND DEVELOPMENTS:****INDIAN MARKET:**

India is poised to lead the global economy once again, with the International Monetary Fund (IMF) projecting it to remain the fastest growing major economy over the next two years. According to the April 2025 edition of the IMF's World Economic Outlook, India's economy is expected to grow by 6.2 per cent in 2025 and 6.3 per cent in 2026, maintaining a solid lead over global and regional peers.

GLOBAL MARKET

According to the recent report on Indian Media & Entertainment Industry published by EY "the Indian Media and Entertainment (M&E) sector grew 3.3% in 2024 from INR 2.30 trillion to INR 2.50 trillion (US\$ 29.40 billion). Digital Media emerged as the largest segment, accounting for 32% revenue share. However, subscription revenues fell due to a decrease in Pay TV homes and poor theatrical performances by films. Overall, the sector is projected to grow by 7.2% in 2025, reaching INR 2.68 trillion (US\$ 31.6 billion)..

MACRO-ECONOMIC OVERVIEW

The landscape of the Indian Media and Entertainment (M&E) has undergone a significant transformation, with digital media finally breaking television's 20-year stronghold to become the largest segment in the industry. This historic milestone marks the dawn of a new era, one where digital platforms redefine not only the creation, distribution, and monetization of content but also the very core of what the M&E sector represents. Keeping in line with the overall growth of digital media, your Company's Digital Music Channels continue to generate steady stream of revenue to the Company. Going forward, your Company's main growth driver will be in the digital media sector, which will be contributing major share of its revenue and profitability

OPPORTUNITIES, THREATS AND CHALLENGES

The biggest advantage of digital media is that the digital content goes to the global audience. There are no geographical limitations, thereby giving an opportunity to content creators to garner revenue from various countries. The ability to monetise digital content is not a limited practice and comes in many forms. Today, through subscription models, pay-per-view and advertising through digital media, companies can make their profits.

One of the major challenges that has always plagued the media industry is Piracy. On account of piracy, revenues are lost through violation of limited rights given to the users. Another significant problems is the issue of audience attention. The Audience is getting used to Short Videos and Reels.

Thirdly making money through monetization of digital content is also not easy. Ads alone are not enough. Subscription model is also not very effective. New forms of generating revenue have to be developed. To meet these challenges and threats, it will be necessary for media companies to use advanced analytics, AI-driven recommendations to engage viewers and maintain a regular stream of revenue.

Independent Auditors' Report

To the Members of M/s Diksat Transworld Limited

Report on the Audit of Standalone Financial Statements

1. Opinion

We have audited the accompanying standalone financial statements of Diksat Transworld Limited ("the company"), which comprises the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss for the year ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements, give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2026; and
- b) in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date.
- c) in the case of Cash flow statement of the cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditors' Responsibilities for the Audit of the Standalone Financial Statements' 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 statements under the provisions of the Act 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 audit opinion on the Standalone Financial Statements.

3. Information other than Standalone Financial Statements and Auditors' Report Thereon



The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the Standalone Financial Statements and our auditors' report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

4. Responsibilities of the Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes the 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 the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, Management and Board of Directors are responsible for assessing the company's ability to continue as going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the



company or to cease operations, or has no realistic alternative but to do so.

Board of Directors are also responsible for overseeing the company's financial reporting process.

5. Auditors' Responsibilities for the audit of Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Statements. As part of an audit in accordance with Standards on Auditing (SAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, 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. However, under section 143(3)(i) of Companies Act 2013, this company is exempted from reporting Internal Financial Control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 auditors' report to the related disclosures in



the standalone financial statements 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements 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.

6. Report on other Legal and Regulatory Requirements

- i) As required by the Companies (Auditor's Report) Order, 2020 ("the order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in the paragraphs 3 and 4 of the Order to the extent applicable.
- ii) As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The balance sheet, the statement of profit and loss and dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;



- e) On verification of MCA Portal for the company directors' details, none of the directors is disqualified as on 31st March 2026, from being appointed as a director in terms of Section 164(2).
- f) Reporting on Internal Financial Control under section 143(3)(i) of the act does not arise, as the company's turnover and borrowings are within the exemption limit specified in the act.
- g) The company has paid/provided any remuneration to its directors during the year. Accordingly, the reporting requirements under Section 197(16) of companies Act, 2013 are not applicable.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations as on 31st, March 2026 on its financial position in its financial statements.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) According to the information and explanation given to us there are no amount which is required to be transferred to Investor Education and Protection Fund.
 - (iv) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



(v)The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(vi)Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) and (v) contain any material mis-statement.

(vii)The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

viii) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For M.C. Ranganathan & Co
Chartered Accountants
Firm Registration no: 003061S


M C SHANTHI

[Partner]

Membership No:018606

Firm Reg. no.: 003061S

UDIN: 26018606KUYKSH5224

PLACE: Chennai

DATE: 29th May 2026



**ANNEXURE 'A' REFERRED TO IN PARAGRAPH 1 OF OUR
INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON OTHER
LEGAL REGULATORY REQUIREMENTS REQUIRED BY CARO,
2020 ON THE AS FINANCIAL STATEMENTS OF M/s DIKSAT
TRANSWORLD LIMITED FOR THE YEAR ENDED 31ST MARCH
2026**

1. Property Plant and Equipments:

- a. The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.
- b. The Company has maintained proper records showing full particulars of Intangible assets.
- c. As explained to us, Property, Plant and Equipment have not been physically verified by the management at reasonable
- d. The title deeds of immovable properties are held in the name of the company.
- e. The Company has not revalued any of its property, plant and equipment and intangible assets during the year.
- f. No proceedings have been initiated during the year or are pending actions against the Company as at March 31,2026 for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988(as amended in 2016) and rules made thereunder.

2. Inventory:

- a. In our opinion and according to the information and explanation given to us, the inventories are rights purchased by the management and hence not subject to physical verification.
- b. According to the information and explanations given to us, the Company has not been sanctioned working capital facility in excess of ₹5 Crores, in aggregate, at any point of time during the year from banks or financial institutions on the basis of security of current assets and hence reporting under clause (ii)(b) of paragraph 3 of the Order is not applicable.



3. Loans, Guarantee and Advances given:

The Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties during the year and hence clause (iii) of paragraph 3 of the order is not applicable.

4. Loans, Guarantee and Advances to Director of Company:

In our opinion and as per information and explanations given to us the Company has complied with the provisions of section 185 & 186 of the act, with respect to loans, investments, guarantees and securities made/provided.

5. Deposits:

The Company has not accepted deposits or amounts which are deemed to be deposits from the public up to 31.03.2026 in accordance with the provisions of Section 73 to 76 of the Act and Rules framed there under. Hence, reporting under clause (v) of paragraph 3 of the order is not applicable.

6. Maintenance of costing records:

As informed to us, the maintenance of cost records has not been prescribed by the Central Government under Section 148(1) of the Companies Act, 2013 for any of the activities carried on by the Company. Accordingly, 3 (vi) of the order is not applicable.

7. Deposit of statutory liabilities:

The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, income tax, Goods and Services Tax, employees' state insurance, and any other statutory dues with the appropriate authorities. However, there have been delays in depositing Tax Deducted at Source (TDS) with the appropriate authorities during the year. There are no undisputed statutory dues as on 31st March 2026 which are outstanding for more than six months from the date they became payable.

According to the information and explanation given to us, the details of disputed statutory dues not deposited are as follows:



NAME OF STATUTE	NATURE OF DUES	PERIOD	AMOUNT** (In Lakhs)	FORUM WHERE IT IS PENDING
Service Tax Act, 1994	Service Tax	FY 2008-09 to 2012-13	801.04	CIT(A)
Goods and Service Tax, 2017	Goods and Service Tax	FY 2018-19	6.54	CTO

8. Unrecorded Income:

According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

9. Default in repayment of borrowings:

- In our opinion, the company has not defaulted in the repayment of loans or other borrowings in the payment of interest thereon to any lender during the year.
- The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year and hence reporting under clause (ix) (c) of paragraph 3 of the order is not applicable.
- The company has not raised funds on short term basis. Hence reporting under clause (ix)(d) of paragraph 3 is not applicable.
- The Company has not taken any funds from any entity or person on account of or to meet the obligations of its associates, hence reporting under clause (ix) (e) of paragraph 3 of the order is not applicable.
- The Company has not raised loan during the year on the pledge of securities held in its associate companies.



10. Funds raised and utilization:

- a) Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year, hence reporting under clause (x) (b) of paragraph 3 of the order is not applicable.

11. Fraud and whistle-blower complaints:

- a) According to the information and explanations given to us, we report that no fraud by the company or no fraud on the Company has been noticed or reported during the year.
- b) To the best of our knowledge, no report under section 143(12) of the Companies Act has been filed in Form ADT-4 by the auditors as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- c) According to the information and explanations given to us there are no whistle – blower complaints received during the year by the Company.

12. Nidhi Company:

The company is not a Nidhi Company. Therefore, paragraph 3 clause (xii) of the order is not applicable to the company.

13. Related Party Transactions:

According to the information and explanation given to us and based on our examinations of the records of the company, details of the transactions entered with related parties are in compliance with section 177 and section 188 of Companies Act 2013 and has adequately disclosed in the financial statements.



14. Internal Audit:

Based on the limits specified under Section 138 of Companies Act 2013 the company is not required to conduct internal audit.

15. Non Cash Transactions:

In our opinion, during the year the Company has not entered in to any non- cash transactions with any of its directors or directors of its associate company or persons connected with such directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

16. Registration under RBI act:

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

17. Cash Losses:

The company has incurred cash losses of Rs.58,62,705 in the financial year and however not in the immediately preceding financial year.

18. Resignation of Statutory Auditors:

There has been no instance of any resignation of the statutory auditors occurred during the year.

19. Material uncertainty on meeting liabilities:

On the basis of the financial ratios, ageing and expected dates of realization of the financial assets and the payments of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the Audit Report indicating that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company.



We further state that our reporting is based on the facts up to the date of the Audit Report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. Transfer to fund specified under Schedule VII of Companies Act, 2013

The provisions of section 135 of the Companies Act, 2013 are not applicable to the Company. Accordingly, reporting under clause 3(xx)(a)(b) of the order is not applicable for the year.

21. Qualifications or Adverse Auditor remarks of group companies

There are no qualifications or adverse remarks by the respective auditors in CARO reports of the associate companies and as the company does not have any associate company Hence reporting under the clause (xxi) of paragraph 3 of the order does not arise.

For M.C. RANGANATHAN & CO.,

Chartered Accountants


M C SHANTHI

[Partner]

Membership No:018606

Firm Reg. no.: 003061S

UDIN: 26018606KUYKSH5224

PLACE: Chennai

DATE: 29th May 2026



M/s DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)
NO.03 DEENADAYALU STREET, T. NAGAR, CHENNAI - 600017

BALANCE SHEET AS ON 31.03.2026

Particulars	Sch no.	2025-26 Amount in 000	2024-25 Amount in 000
I EQUITY AND LIABILITIES			
SHAREHOLDERS FUNDS:			
(a) Share Capital	1	175,429	175,429
(b) Reserves and Surplus	2	65,465	77,387
		240,894	252,816
Non - CURRENT LIABILITIES:			
a) Long term Borrowings	3	51,552	52,860
b) Long Term Provisions	4	2,065	2,487
		53,617	55,347
CURRENT LIABILITIES:			
a) Short term Borrowings	5	1,241	4,507
b) Trade Payables	6	14,380	10,621
c) Other Current Liabilities	7	13,910	8,546
		29,532	23,674
TOTAL		324,042	331,837
TOTAL EQUITY AND LIABILITIES		324,042	331,837
II Assets:			
(1) Non Current Assets			
(a) Property, Plant and Equipment	8	41,649	53,923
(i) Property, Plant and Equipment		14	20
(ii) Intangible Assets			
(b) Deferred Tax Assets (net)	9	637	933
(c) Long Term Loans and Advances	10	38,969	38,969
Total Non Current Assets		81,258	93,825
(2) Current Assets			
a) Inventories	11	64,377	64,874
b) Trade Receivable	12	104,666	116,299
c) Cash & Cash Equivalents	13	8,441	9,315
d) Short Term Loans and Advances	14	10,044	6,944
e) Other Current Assets	15	54,747	40,555
Total Current Assets		242,274	237,987
TOTAL		324,042	331,837

As per my report of even date

FOR
CHARTERED ACCOUNTANTS
M.C. RANGANATHAN & CO.

M.C. Shanthi
Partner
M.No. 018606



For and on behalf of Board of Directors

D. Meenakshi Yadav
Director
DIN - 05238058

Ulaganathan
Director
DIN - 10470790

Place : Chennai
Date : 29th May 2026
UDIN : 26018606KUYKSH5224

M/s DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)
NO.63 DEENADAYALU STREET, T.NAGAR ,CHENNAI - 600017

PROFIT & LOSS ACCOUNT AS ON 31st MARCH, 2026

Particulars	Sch No.	31st March, 2026 Amount in 000	31st March, 2025 Amount in 000
I REVENUE			
Income from Sales	16	18,119	45,355
Income - Others	17	430	41
STOCK			
Closing Stock		-	-
TOTAL REVENUE		18,550	45,396
II EXPENDITURE			
Direct Expenses			
Operating Expenses	18	17,625	16,100
Employee Cost			
Salaries and Bonus	19	3,702	6,390
Office and Administrative Expenses			
Expenses	20	421	8,317
General, Office, Administrative and Office	21	2,664	9,407
Depreciation and Amortization Exp.	22	5,747	4,783
TOTAL EXPENSES		30,159	44,997
Profit before exceptional and extraordinary items and tax.		(11,609)	399
Exceptional Items		-	-
Profit before extraordinary items and tax.		(11,609)	399
Extraordinary Items		-	-
Profit before tax expenses.		(11,609)	399
Tax Expenses			
Deferred Taxes	24	296	-246
Current Tax		-	-
Profit for the year		(11,905)	645
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)		(1)	0.02
-Diluted (In Rs)		(1)	0.02

Summary of Significant accounting policies 2

The accompanying notes are an integral part of the financial statement.

As per my report of even date

FOR

CHARTERED ACCOUNTANTS

M.C. RANGANATHAN & CO.


M.C. Shanthi
Partner

M.No. 018606



For and on behalf of Board of Directors



D. Meenakshi Yadav
Director
DIN - 05238058



Ulaganathan
Director
DIN - 10470790

Place : Chennai

Date : 29th May 2026

UDIN : 26018606KUYKSH5224

M/S DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

NO.03 DEENADAYALU STREET, T.NAGAR, CHENNAI - 600017

Statement of Cash flows for the year ended 31st March, 2026

Sr. No.	Particulars	31st March, 2026	31st March, 2025
		Amount in 000	Amount in 000
A	Cash flow from operating activities		
	Profit/(Loss) for the year (Before Tax)	-11,609	399
	Adjustments for:		
	Depreciation	5,747	4,783
	Provision for Tax	-	-
	Finance costs	421	8,317
	Prior period Adjustment	-17	-
	Interest income	-	-
	Operating profit before working capital changes	-8,459	13,499
	Movements in working capital:		
	(Increase)/decrease in trade receivables	11,633	(5,870)
	(Increase)/decrease in inventories	-3	12,732
	Increase in other assets	-15,703	(62,556)
	(Decrease)/increase in trade payables	3,759	2,966
	Increase/(decrease) in other liabilities	3,354	(16)
	Short Term Provision	-	-
	Cash generated from operations	-2,418	(39,245)
	Direct taxes paid (net)	-	195
	Net cash from operating activities (A)	-2,418	(39,050)
B	Cash flows from investing activities		
	(Purchase)/ Sale of Investments (net)	-	41,996
	(Purchase) of Property plant & Equipment	6,539	(6,088)
	Interest income	-	-
	Net cash (used in) investing activities (B)	6,539	35,908
C	Cash flow from financing activities		
	Repayment of borrowings	-4,574	(44,642)
	Borrowed	-	46,911
		-421	(8,317)
	Net cash (used in) financing activities (C)	-4,995	(6,048)
	NET INCREASE IN CASH AND CASH EQUIVALENTS [A+B+C]	-874	(9,190)
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	9,315	18,505
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	8,441	9,315

As per my report of even date

FOR
CHARTERED ACCOUNTANTS
M.C. RANGANATHAN & CO.M.C. Shanthi
Partner
M.No. 018606

For and on behalf of Board of Directors

D. Meenakshi Yadav
Director
DIN - 05238058

Ulaganathan
Director
DIN - 10470790

Place : Chennai

Date : 29th May 2026

UDIN: 26018606KUYKSH5224

***DIKSAT TRANSWORLD LIMITED**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31, 2026

1 COMPANY INFORMATION

The Financial statement of Diksat Transworld Limited is a public limited company incorporated in India on 8 January 1999 under the provisions of the Companies Act. The equity shares of the Company are listed on the SME platform of the Bombay Stock Exchange (BSE). The Company is engaged in the business of media and entertainment broadcasting and operates television channels including WIN TV, ASSERVATHAM TV, WIN TV UP and CUISINE TV. The Company is involved in production, acquisition and broadcasting of television content and related media activities.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with rule 3 of the companies (Accounting Standards) Rules, 2021. The financial statements have been prepared under the historical cost convention on accrual basis as a going concern, except for certain financial instruments which are measured at fair value.

2.2 Property, Plant and Equipment Property

Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition. Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

2.3 Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM/WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013. The useful life of the Assets has been taken as below. During the current financial year the fixed assets were put to use for less than 180 days. Accordingly, depreciation on such assets has been provided on a pro-rata basis for half year in accordance with the provisions of the Companies Act, 2013 and the Company's accounting policy.

Types of assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	3 Years



2.4 Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

2.5 Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value, wherever considered necessary. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds, are stated at the lower of cost and fair value. During the current financial year, the Company has not made any investments and does not hold any current investments as at the reporting date.

2.6 Inventories

Inventories are valued at the lower of cost and net realizable value in accordance with AS 2. They consist of content inventory, broadcasting rights, work-in-progress programs, and consumables. Cost includes production and acquisition expenses, while NRV is based on expected revenue from telecast or licensing. Obsolete or impaired items are written down, and broadcasting rights are amortized over the license period or usage pattern.

mutual funds, government securities and bonds, are stated at the lower of cost and fair value.

2.7 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.



2.8 Cash Flow Statement

Cash flows are reported using the indirect method, whereby Profit/ (Loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.9 Events occurring after the Balance Sheet date

There are no events significant which are required to be reported as at the balance sheet date.

2.10 Revenue recognition

Revenue from rendering of services is recognised in accordance with the stage of completion of the respective service contracts or on completion of the services, as applicable, when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably.

2.11 Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits. For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur.

Past service cost is recognised immediately to the extent that the benefits are already vested or amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme. Other employee benefits the undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives. Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.



2.12 Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

2.13 Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

2.13.1 Minimum Alternative Tax (MAT)

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify. Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods.

2.13.2 Deferred tax assets

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis. The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

2.14 Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.



2.15 Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

2.16 Managerial remuneration

The Company has paid managerial remuneration to its Managing Director during the current financial year as well as the previous financial year in accordance with the applicable provisions of the Companies Act, 2013 and the terms of their appointment.

S.no	Nature of transaction	For the year ended 31 st March 2026	For the year ended 31 st March 2025
		In Thousands	In Thousands
1	Key Managerial Personnel Remuneration	730	1650

2.17 Other current assets

In order to comply with the presentation and disclosure requirements of the Companies Act, 2013, gold jewellery has been reclassified from Fixed Assets to Other Current Assets.

2.18 Advance for land purchase

Due to circumstances beyond the Company's control, management is presently unable to furnish the supporting evidence relating to the advance made for the purchase of land during the financial year 2024-25. The Company is in the process of obtaining the necessary documentation, and the advance continues to be disclosed in the financial statements based on the records currently available.



2.19 The company has not borrowed any funds against any security as no registration or satisfaction of charges is required.

2.20 Figures have been rounded off to the nearest lakhs

2.21 Figures of the previous years have been regrouped wherever necessary so as to confirm to this year's classification

As per our report of even date
For M C Ranganathan & Co,
Chartered Accountants

For and on behalf of Board of Directors


M C Shanthi
[Partner]

M.No.018606

Firm No: 003061s

Date: 29th May 2026

UDIN: 26018606KUYKSH5224




D. Meenakshi Yadav
Director
DIN - 05238058


Ulaganathan
Director
DIN - 10470790

M/s DIKSAT TRANSWORLD LIMITED

(CIN: L65090TN1999PLC041707)

NO.03 DEENADAYALU STREET, T.NAGAR ,CHENNAI - 600017

<i>Schedules forming part of balance sheet</i>		Amount in 000	Amount in 000
Particulars		As at	As at
		March 31, 2026	March 31, 2025
Schedule 1			
Authorised Shares			
Equity Shares, Rs. 10 par value, 25000000 (Previous Year -25000000) Equity Shares		250,000,000	250,000,000
Issued, Subscribed and Fully Paid up Shares			
Equity Shares, Rs. 10 par value 17542875 (Previous Year -17542875) Equity Shares Paid up		175,429,000	175,429,000
Total		175,429,000	175,429,000

a. Reconciliation of Equity Shares at the beginning and at the end of the reporting period:

Year Ended	March 31, 2026		March 31, 2025	
Equity Shares	No. of Shares	Amt in 000	No. of Shares	Amt in 000
At the beginning of the period	17,542,875	175,429	17,542,875	175,429
Issued during the period	-	-	-	-
At the end of the period	17,542,875	175,429	17,542,875	175,429

b. Terms/Rights attached to Equity Shares:

The company has only one class of equity shares having a par value of Rs. 10 per share.
Each holder of equity share is entitled to one vote per share.

c. Bonus Shares:

Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date - Nil.

d. Details of Shareholder holding more than 5% shares in the company:

Equity Shares	March 31, 2026		March 31, 2025	
Name of Share Holders	No. of Shares	% Holding	No. of Shares	% Holding
Mr. T DHEVANATHAN	5,699,628	32.49%	5,699,628	32.49%
Ms. D. MEENAKSHI	1,413,275	8.06%	1,413,275	8.06%
Ms. D. KARISHMA YADAV	2,709,321	15.45%	2,709,321	15.45%
Ms. D. HARINI YADAV	2,709,596	15.45%	2,709,596	15.45%

e. Shares held by Promoters at the end of the year 31 March 2026

Name of Promoters	Class of Shares	No. of Shares	% of total shares	% Change during the
Mr. T DHEVANATHAN	Equity	5,699,628	32.49%	0.00%
Ms. D. MEENAKSHI	Equity	1,413,275	8.06%	0.00%
Ms. D. KARISHMA YADAV	Equity	2,709,321	15.45%	0.00%
Ms. D. HARINI YADAV	Equity	2,709,596	15.45%	0.00%
Mr. GUNASEELAN	Equity	9,090	0.05%	0.00%

f. Shares held by Promoters at the end of the year 31 March 2025

Name of Promoters	Class of Shares	No. of Shares	% of total shares	% Change during the
Mr. T DHEVANATHAN	Equity	5,699,628	32.49%	4.85%
Ms. D. MEENAKSHI	Equity	1,413,275	8.06%	0.00%
Ms. D. KARISHMA YADAV	Equity	2,709,321	15.45%	0.00%
Ms. D. HARINI YADAV	Equity	2,709,596	15.45%	0.00%
Mr. GUNASEELAN	Equity	9,090	0.05%	0.00%



Schedule 2**Reserves and Surplus:**

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Securities Premium		
Opening Balance	70181	70181
Closing Balance	70,181	70,181
Surplus / (Deficit) in the statement of Profit and Loss		
Balance as per last Financial Statement	7,206	6561
Profit / (Loss) for the year	(11,905)	645
Prior Period Adjustment	-17	
Net Surplus / (Deficit) in statement of Profit and Loss	(4,716)	7,206
Total Reserves and Surplus	65,465	77,387

Schedule 3**Borrowings:**

Particulars	As at	As at
	March 31, 2026	March 31, 2025
(Unsecured, Considered good)		
a) Secured term Loans from Bank		
-Axis Bank Loan-Land Rover	-	826
-Axis Bank Vehicle loan-TN06AM5657	409	1127
-Axis Bank Vehicle loan-TN06AP5657	363	1127
b) Secured Term Loans from Other Parties		
-ARC Finance Limited-Loan	46100	46100
-Amrav Financial	4330	4330
c) Unsecured Term Loans from Other Parties		
-Loan -Dhevanadhan.T	350	350
Total Borrowings	51552	53860

Schedule 4**Long Term Provisions:**

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Provision for employee benefits	2065	2487
Total	2,065	2,487

Schedule 5**Short Term Borrowings:**

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Current maturities of long-term debt		
-Axis Bank Loan-Land Rover	709	3507
-Axis Bank Vehicle loan-TN06AM5657	266	
-Axis Bank Vehicle loan-TN06AP5657	266	
Total	1241	3507



Schedule 6

Sundry Creditors:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Trade Payable		
Due to Micro and Small Enterprises		
Due to Others		
-Planetcast Media Service Ltd - Cuisine TV	230	
-Planetcast Media Service Ltd - Win TV U.P	230	
-Planetcast Media Services Limited	1455	1455
-Planetcast Media Service - Win Tv	5428	2130
-Spectra	26	24
-Tata Communications Ltd.,	7012	7012
Total	14,380	10,621

6.1 Trade Payable ageing schedule as at 31 March 2026

Particulars	Less than 1 year	2-3 years	More than 3 years	Total
MSME				
Others	460		7012	14,380
Disputed dues - MSME				
Disputed dues - Others				
Sub-total				14,380
MSME - Undue				
Others - Undue				
Total				14,380

6.2 Trade Payable ageing schedule as at 31 March 2025

Particulars	Less than 1 year	2-3 years	More than 3 year	Total
MSME				
Others	3609	7012		10,621
Disputed dues - MSME				
Disputed dues - Others				
Sub-total				10,621
MSME - Undue				
Others - Undue				
Total				10,621



Schedule 7

Other Current Liabilities:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Other payables		
- Duties and Taxes		
Income tax refund (2023-24)	737	737
Tds Payable	1889	1553
Output CGST	4231	3567
Output CGST @ 2.5%	0	0
Output IGST @ 18%	0	0
Output SGST	4231	3567
Output SGST @ 2.5%	0	0
Professional Tax	52	52
		1
		28
- Outstanding Expenses Payables		
Provident Fund-Employee Contribution	80	41
Creditors for Expenses	1067	686
- Salary Payables		
Dhasarathan- Staff	21	21
Director Remuneration - T.Dhevanathan	37	37
Elizabeth Rani-Staff	15	16
Kabilan-Staff	15	4
Kesavarao-Staff	20	20
Murugan-Staff	22	22
Raja Sekaran-Staff	30	30
Salary - D.Meenalshi	736	113
Salary Advance	5	5
- Rent Payables	372	372
- Audit fees Payables	350	
Total	13,910	10,873

Schedule 8

Property Plant and Equipment & Intangible assets:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Intangible Assets		
-Intangible Assets	14	20
Property Plant and Equipment		
-Tangible Assets	41,649	53928
Total	41,662	53,948



Schedule 9**Deferred tax assets net:**

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Deferred tax assets net	637	933
Total Salary Advance	637	933

Schedule 10**Long term loans and advances:**

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Other loans and advances (Secured, considered good)	757	757
-IPO Expenses	0	0
-Others	500	500
-Ambal Printer	4808	4808
-Fire Challenger	32904	32904
-LAND PURCHASE (ADVANCE)		
Total	38,969	38,969

Schedule 11**Inventories:**

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Inventories	60	60
-Coimbatore Principal Event - 13.07.2019	5348	5348
-Election Counting Program	586	586
-Election Result Programme	1457	1457
-Krishna Jayanthi Programme	7440	7440
-News Programme	1576	1576
-Rent for Equipments - News Programme	15824	15824
-Win Neet Quiz	202	202
-Win Varthagam Event @ 12%	3859	3859
-Win Varthagam Event @18%	3875	3875
-Win Vazhikati Award Programme	1280	1280
-Win Varthagam Event	-20745	-20745
-Write Off 2019-20 Programs	802	802
-Guhan Movie	13013	13013
-Investment in Gold & Others	21901	21901
-Programme Rights	535	532
-Software Purchase	7866	7866
-Studio Equipments	0	0
-Yadhavar Maha Sabai		
Total	64,877	64,874



Schedule 12

Trade Receivables:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Secured Considered Good		
Sundry Debtors-Revenue	83,572	91,401
TN Debtors	13,996	17,800
ATHULYA ASSISTED LIVING PRIVATE LIMITED	48	48
Muruganantham	1	1
Other Debtors	7,046	7,046
Ruthrakrishnan	0	0
T.Dhevanathan Yadav	3	3
Total	104,666	116,299

12.1 Trade Receivables ageing schedule as at 31 March 2026

Particulars	Less than 6 months	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables - considered good	3,785	37,581	37,892	15,181	104,666
Undisputed Trade Receivables - considered doubtful					
Disputed Trade Receivables - considered good					
Disputed Trade Receivables - considered doubtful					
Sub Total					104,666
Undue - considered good					
Total					104,666

12.2 Trade Receivables ageing schedule as at 31 March 2025

Particulars	Less than 6 months	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables - considered good	23,602	37,892	28,102	21,639	116,299
Undisputed Trade Receivables - considered doubtful					
Disputed Trade Receivables - considered good					
Disputed Trade Receivables - considered doubtful					
Sub Total					116,299
Undue - considered good					
Total					116,299



Schedule 13

Cash and Cash Equivalents:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Cash on Hand		
-Cash	26	26
Balances with banks in Current Accounts		
-ICICI BANK	8,389	9,264
-State Bank of India	25	25
Total	8,441	9,315

Schedule 14

Short Term Loans and Advances:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Others		
- Lease Deposits		
Rental Advance-Chennai House	760	760
Rental Advance-VSNL	65	65
- Other loans and Advances		
Loans & Advances	350	350
Maxwell Global Software	250	250
- Security deposits		
BSNL Deposit	2	0
EB Deposit	86	86
GAS DEPOSIT	1	1
Security Deposit (Janathar)	600	600
Telephone Deposits	30	30
VSNL Deposit	1500	1500
MIB Deposit	5600	2800
Planetcast Media Service Culsine Tv (Deposit)	150	
Planetcast Media Service Win Tv (Deposit)	500	500
Planetcast Media Service Win Tv UP (Deposit)	150	
Total	10,044	6,944



Schedule 15

Other Current Assets:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Other Assets		
Other Receivable	24446	24446
Advance to Creditors	1480	1354
Meenakshi Loan account	490	-9
GST Receivable	1588	1588
Balances with Revenue Authorities		
Additional cess	355	355
Gst Cash ledger	6120	447
Input GST	2691	
GST @28%	8	8
Prepaid Expense		
Prepaid Expenses	1747	1747
Tata Aig general insurancecompany limited	320	320
TDS Receivables		
-T.D.S Receivables (2019- 20)	1083	1083
-TCS @1% FY 2019-20	51	51
-TDS Receivable(2024-25)	389	389
-TDS Receivables 2023-24	4617	4617
-Tds Receivables [2021-22]	2597	2597
-TDS Receivable(2025-26)	226	
- Gold Jewellery		
-Jewellery	6,539	6,539
Total	54,747	45,532

Schedule 16

Revenue from Operations:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Sale of services		
-Advertisement Revenue	2759	45355
-Slot Income	6600	
-Teleport Charges	8760	
Total Revenue from operations	18,119	45,355

Schedule 17

Other Income:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Other non-operating income (net of expenses)		
Others		
-Youtube Revenue share	8	-
-Interest on IT Refund		41
-Excess provision written back (Gratuity)	422	-
Profit on Sale of Vehicle		-
Total Other Income	430	



Schedule 18
Operating Expenses:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Production Expenses	15917	15400.008
Purchases	1708	700.016
MIB-Renewal Fees		-
ESI - Employer Share paid		-
EPF - Employer Share paid		-
Freight	17,625	16,100
Total Operating Expenses		

Schedule 19
Employee Cost:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Salaries and Wages Paid	1593	5954
Allowance	2109	-
Contribution to Provident and Other Funds		349
Staff Welfare Expenses		87
Incentives		-
Total Employee Cost	3,702	6,390

Schedule 20
Finance Cost:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Interest Expenses		
- Interest on Car Loan	412	8287
Other Borrowing Cost		
- Bank Charges	9	30
Total Finance Cost	421	8,317

Schedule 21
Office and Administrative Expenses:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Advertisement Charges		-
Audit Fees	350	-
Annual Custody Fee	90	-
Annual Listing Fee	261	-
Broadband Charges		239
Depreciation		-
Consultant Charges	1	-
Electricity Charges	23	-
General Expenses		59
Insurance Charges		-
Office Expenses	147	172
Profession Charges		118
Printing and Stationery		100
Rent Paid		-
Repairs - Machinery		271
Repairs - Others	3	341
Rates and Taxes	81	-
Selling and Distribution Expenses		1
MIB Renewal Fees (25-26)	1400	172
Telephone Expenses	307	1147
Travelling Expenses		48
Telephone Expenses		-
Travelling Expenses	1	-
Studio Setup Expenses		-
Write Off Expenses		-
Write Off Programme		-
Total Office and Administrative Expenses	2,664	



M/s DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

Depreciation and Amortization Exp As On 31st March 2026

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK WDV	
	Opening Balance as on 01/04/2025	Additions	Deletion	As on 31/3/2026	Opening Balance as on 01/04/2025	For the Period 31/3/2026	As on 31/3/2026	As on 31/3/2025
TANGIBLE ASSETS								
Land	575	0.00	0.00	575.172	0 -		575	575
Computers	10,549	0.00	0.00	10,548.941	9,923	198	429	626
Furnitures	19,252	0.00	0.00	19,252.407	16,002	408	2,842	3,150
P & Ms	113,440	0.00	0.00	113,440.061	88,614	2,247	22,580	24,826
Vehicles	39,592	0.00	0.00	39,591.548	22,347	2,693	14,552	17,245
Office Equipments	23,273	0.00	0.00	23,272.913	22,407	195	671	866
Total	206,681	0	0	206,681	159,292	5,740	41,649	47,289
INTANGIBLE ASSETS								
Logos	334	0.00	0.00	334	334.402	0	0	334.402
Publication Rights	1,000	0.00	0.00	1,000	1000	0	0	1,000.000
Software	41	0.00	0.00	41	21	6	14	20
Total	1,375	0	0	1,375	1,355	6	14	1,334.422

Total 208,056 0 0 208,056 160,647 5,747 166,394 41,662 1,381,711



Schedule 22

Depreciation and Amortization Expenses:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Depreciation and Amortization Expenses	5,747	4,783
Total Depreciation and Amortization Expenses	5,747	4,783

Schedule 23

Tax Expenses:

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Deferred Tax	296	(246)
Total Tax Expenses	296	(246)





Proxy Form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN:L63090TN1999PLC041707

Name of the Company: DIKSAT TRANSWORLD LIMITED

Venue: No.3 Deenadayalu street, T.Nagar, Chennai – 600 017

Name of the member (s):

Registered address:

Email ID:

Folio No./Client Id:

DP ID:

I/We, being the members of shares of the above-named company, hereby appoint

1. **Name:**
 Address:
 Email ID:
 Signature:, or failing him

2. **Name:**
 Address:
 Email ID:
 Signature:, or failing him

3. **Name:**
 Address:
 Email ID:
 Signature:

as my/our proxy to attend and vote for me/us and on my/our behalf at the 27th Annual General Meeting of the Company to be held on, Tuesday, 29th September, 2026 at 02:30 P.M at the atNew No.24 & Old No. 32, 1st Floor, South Mada Street, Mylapore, Chennai, Tamil Nadu, 600004and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1. To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon.
2. To appoint director Mr. Ulaganathan (DIN: 10470790) as a director retiring by rotation and offers himself for re-appointment.

Signed this.....day of2026.

Signature of shareholder(s)

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

FORM No. MGT-12**POLLING PAPER**

(Pursuant to Section 109(5) of the Companies Act, 2013 and Rules 21(1)(C) of the Companies (Management And Administration) Rules, 2014)

BALLOT PAPER

Sr. No.	Particulars	Details
1.	Name of the First Name Shareholder (In block letters)	
2.	Registered Address	
3.	Registered folio No. / * Client ID No. (*Applicable to investors holding shares in dematerialized form)	
4.	Class of Share	Equity

I / We hereby exercise my / our vote in respect of following Ordinary/Special resolution as set out in the AGM Notice dated September 29, 2026, enumerated below by recording my assent or dissent to the said resolution in the following manner:

Item No.	Description of Resolution	No. of Ordinary Shares for which votes cast	I assent to the resolution	I dissent from the resolution
			"FOR"	"AGAINST"
1	To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon.			
2	To appoint director Mr. Ulaganathan (DIN:10470790) as Non-Executive Non-Independent Director who retires by rotation and offers himself for reappointment			

Place:**Date:****Signature of Shareholder/Authorised Representative**

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