DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

Registered Office: 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302, Shastrinagar (Thane),-421302

Tel.: 022-26744367; E-mail ID: info@diggimultitrade.com; Website: www.diggimultitrade.co.in

Date: 08/09/2026

To,
The Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400 001

Scrip Code: 540811

Subject: Submission of Annual Report for the FY 2025-26 along with the Notice of 16th Annual General Meeting (AGM) of the Company under Regulation 34(1) & 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of Regulation 34(1) & 30 of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015, please find enclosed the Annual Report for the FY 2025-26 along with the Notice of 16th Annual General Meeting (AGM) of the members of the Company, scheduled to be held on Wednesday, 30th September, 2026 through video conferencing and other audio visual means.

The Notice of 16th Annual General Meeting along with the Annual Report is being sent to the shareholders of the Company separately through permitted mode.

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.
Yours Faithfully,

For Diggi Multitrade Limited

SAMARTH PRABHUDAS RAMANUJ

Digitally signed by SAMARTH PRABHUDAS RAMANUJ
DN: c=IN, o=Personal, title=8647, 2.5.4.20=715e19d4aa5bc11e24c3f132b92257b3fbabffedcc6fbcbfaa4f31eae03e20bd, postalCode=382481, st=Gujarat, serialNumber=1cd6a8ac709c73914d25c1cdd96532cd5a4cd816ed81682f83d249512986a63e, cn=SAMARTH PRABHUDAS RAMANUJ
Date: 2026.09.08 18:48:44 +05'30'

Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

ANNUAL REPORT

2025-26

Regd Office: 312, Bldg K-2 Gala-5,
Sagar Complex Owali Village,
Thane, Bhiwandi-421302,
Tel No: 022- 022-26744365;
Email: diggimultitradeltd@gmail.com
Website: www.diggimultitrade.co.in

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EXEMPTION FROM REQUIREMENT OF DISPATCHING THE PHYSICAL COPIES OF THE ANNUAL REPORT

MCA has vide General Circular no. 17/2020 dated 13th April, 2020 and further Vide General Circular No. 02/2021dated 13th January, 2021 and has relaxed the requirements of sending notices required in terms of Section 101 read with Rule 19 of the Companies (Management and Administration) Rules, 2014. In similar lines, it is requested to exempt the companies from the requirements of the dispatch of the annual reports in physical form as envisaged under Sections 136 of the Companies Act, 2013 and rules framed thereunder.

According to the Circular of MCA the company will sent Notice of AGM and Annual Report to all the members through email registered win the records of the company and company request to the members whose email id is not registered in the records of Company/RTA they should get register their email id with Company/RTA, the members whose Email Id is not registered with company/RTA can download the copy of AGM Notice and Annual Report from Website of the Company www.diggimultitrade.com.

HOLDING OF THE ANNUAL GENERAL MEETING (‘AGM’) THROUGH VC/OAVM FACILITY:

In view of the continuing COVID-19 pandemic, the Ministry of Corporate Affairs (‘MCA’) has vide its circular dated 5th May 2020 read with circulars dated 8th April 2020, 13th April 2020, 13th January, 2021 and 5th May, 2022 (collectively referred to as ‘MCA Circulars’) and SEBI circular dated 12th May 2020 read with 16th January, 2021 and 13th May, 2022 permitted holding of the annual general meeting (‘AGM’) through VC/OAVM facility, without the physical presence of the members at a common venue. In compliance with the provisions of the Companies Act, 2013 (the ‘Act’), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'SEBI Listing Regulations') and MCA Circulars, the AGM of the Company is being conducted through VC/OAVM hereinafter called as ‘e-AGM’.

The Company has already embarked on this initiative and proposes to send documents including Annual Reports in electronic form to the Members on the email address provided by them to the R&T Agent/the Depositories.

The Members whose email Id is not Registered with the Company are requested to intimate/update their email address to the Company/R&T Agent, those members whose email id is not registered with company can sent a request to the Company/RTA to send copy of the annual report and notice of AGM through email as per the Circular of MCA for annual report and notice of AGM which is available on the Company’s Website members can download the same from website.

DIGGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471
Regd Office: 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302,
Tel No: 022- 022-26744365;
Email: diggimultitradeltd@gmail.com; Website: www.diggimultitrade.co.in

CORPORATE INFORMATION

BOARD OF DIRECTORS

Samarth Prabhudas Ramanuj	Managing Director
Shruti Ramanuj	CFO/Executive Director
Manish Keshavlal Solanki	Independent Director
Utkarshkumar Sanjaykumar Dave	Independent Director

M/s H R Patel & Assoacites
Internal Auditor

CHIEF FINANCIAL OFFICER

Ms. Shruti Ramanuj

STATUTORY AUDITOR

A K Chanderia and Company
Chartered Accountants
306, Vraj Valencia, B/H Mahindra Car Show, S G Highway, Ahmedabad-380060 Gujarat
Phone : 8849242899,
E-Mail : purvi.maheshwari9@gmail.com

REGISTRAR AND TRANSFER AGENT

Purva Sharegistry (India) Pvt. Ltd,
9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel (East), Mumbai,
Maharashtra- 400011
E-mail: busicomp@vsnl.com
Website: www.purvashare.com

SECRETARIAL AUDITOR

Brajesh Gupta & Co.,
Practicing Company Secretary 1-74,
LIG Colony, Indore (M.P.) 452007
Email:brajesh.cs19@gmail.com

REGISTERED OFFICE OF COMPANY

312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302,
Tel: 022-26744367;
E-mail Id: diggimultitradeltd@gmail.com
Website: www.diggimultitrade.co.in

LISTED ON STOCK EXCHANGE

BSE SME Limited

NOTICE OF 16th ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT 16TH ANNUAL GENERAL MEETING OF THE MEMBERS OF DIGGI MULTITRADE LIMITED WILL BE HELD ON WEDNESDAY, 30TH SEPTEMBER, 2026 AT 1:00 P.M. THROUGH VIDEO CONFERENCING ('VC')/OTHER AUDIO-VISUAL MEANS ('OAVM') TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

ITEM NO. 1: ADOPTION OF THE AUDITED FINANCIAL STATEMENTS AS AT 31ST MARCH, 2026

To receive, consider and adopt the audited Balance Sheet as on 31st March, 2026 and the Profit and Loss Account for the year ended on that date and the Directors' and Auditors' Reports thereon and, in this regard, to consider and if thought fit, to pass the following resolution as Ordinary Resolution:

"**RESOLVED THAT** the Audited financial statement of the Company for the financial year ended 31st March, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.

RESOLVED FURTHER THAT any of the Director of the company be and is hereby severally authorized to do all such acts, deeds, matters and things as may be deemed necessary, proper or expedient to give effect to this resolution and file necessary form with concerned ROC."

ITEM NO. 2: TO RETIFY THE APPOINTMENT OF M/S. A K CHANDERIA AND COMPANY AS STATUTORY AUDITORS OF THE COMPANY

"**RESOLVED THAT**, pursuant to the applicable provisions of the Companies Act, 2013 and the rules made thereunder, as amended from time to time, and subject to such approvals, permissions, and sanctions as may be necessary, the members of the Company do hereby ratify and confirm the appointment of M/s. A. K. Chanderia & Company, Chartered Accountants (Firm Registration No. 014279), as the Statutory Auditors of the Company to hold office in accordance with the terms of their appointment, at such remuneration as may be determined by the Board of Directors in consultation with the Statutory Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to do all such acts, deeds, matters, and things and to execute all such documents, filings, and writings as may be necessary, desirable, or expedient to give effect to this resolution."

ITEM NO. 3: RE-APPOINTMENT OF MR. SAMARTH PRABHUDAS RAMANUJ (DIN: 06660127) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION

To appoint a Director in place of Mr. Samarth Prabhudas Ramanuj (DIN: 06660127), who is retiring by rotation in terms of Section 152(6) of the Companies Act, 2013 and, being eligible, offers himself for re-appointment in this regard, to consider and if thought fit, to pass the following resolutions with or without modifications, if any as Ordinary Resolutions:

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Samarth Prabhudas Ramanuj (DIN: 06660127), who retires by rotation at this meeting, be and is hereby appointed as a Director of the

Company and that his period of office be liable to determination by retirement of Directors by rotation by rotation."

<u>Registered Office:</u>

312, BLDG K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302,
Tel: 022-26744365
Website: www.diggimultitrade.com
Email: diggimultitradeltd@gmail.com

By Order of the Board of Directors
For Diggi Multitrade Limited
Sd/-
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

Place: Thane
Date: 07/09/2026

NOTES:

1) In view of the continuing COVID-19 pandemic, the Ministry of Corporate Affairs ('MCA') has vide its circular dated 5 May 2020 read with circulars dated 8 April 2020, 13 April 2020 and 13 January, 2021, 05 May, 2022 (collectively referred to as 'MCA Circulars') and SEBI circular dated 12 May 2020 read with circular dated 15 January, 2021 and 13 May, 2022 permitted holding of the annual general meeting ('AGM') through VC/OAVM facility, without the physical presence of the members at a common venue. In compliance with the provisions of the Companies Act, 2013 (the 'Act'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'SEBI Listing Regulations') and MCA Circulars, the AGM of the Company is being conducted through VC/OAVM hereinafter called as 'e-AGM'. A Member Entitled to attend and Vote at The AGM Is entitled to appoint a Proxy to Attend and Vote in the Meeting instead of himself /herself, and the Proxy need not be a Member of the Company. A person can act as a proxy on behalf of not exceeding fifty (50) members in aggregate not more than ten (10) Percent of the total Share Capital of the Company.

2) Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM facility, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the e-AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

3) Institutional/Corporate shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send a scanned copy (pdf/jpg format) of its board or governing body's resolution/authorization, etc., authorizing their representative to attend the e-AGM on its behalf and to vote through remote e-voting. The said resolution/authorization shall be sent to the scrutinizer by email the Members / proxies / authorized representatives should bring the duly filled Attendance Slip enclosed herewith to attend the meeting.

4) The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

5) Pursuant to Reg. 42 of the SEBI (LODR) Regulations, 2015 read with section 91 of the Companies Act, 2013 the Register of Members and Share Transfer Books will remain closed from **(24/09/2026 to 30/09/2026)** (Both days inclusive) for the purpose of AGM.

6) Members are requested to notify any correction /change in their name / address including Pin Code number immediately to the Companies Register/ Depository Participant. In the event of non – availability of Members latest address either in the Companies records or in Depository Participant's records, members are likely to miss notice and other valuable correspondence sent by the company.

7) Members are requested to kindly mention their Folio Number/ Client ID Number (in case of Demat shares) in all their correspondence with the Companies Registrar to enable prompt reply to their queries.

8) With a view to using natural resources responsibly, we request shareholders to update their mail address, with their Depository Participants to enable the Company to send communications electronically. The Annual Report 2025-26 is being sent through electronic mode only to the

members whose email addresses are registered with the Company / Depository Participant(s), unless any member has requested for a physical copy of their port. For members who have not registered their email addresses, physical copies of the Annual Report 2024-25 are being sent by the permitted mode.

9) As per Section 108 of the Companies Act, 2013, Rule 20(2) of the Companies (Management and Administration) Rules, 2014, substituted by Companies (Management and Administration) Amendment, Rules 2015, and Chapter XB or Chapter XC of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 , the Company has not provided a facility to the members to exercise their votes electronically through the electronic voting service facility arranged by Depository due to non-applicability. Apart from e-voting, voting through show of hands in the chat box option at the time of AGM will be made available to the shareholders who have joined the AGM through VC/OAVM

   Mr. Brajesh Gupta, Practicing Company Secretary, Proprietor of M/s. Brajesh Gupta & Co. (Membership No: 33070) has been appointed as the scrutinizer to act as scrutinizer for the purpose of Annual General Meeting (E-Voting in 16th AGM).

10) The Securities and Exchange Board of India (SEBI) has mandated the submission of the Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participant(s). Members holding shares in physical form are required to submit their PAN details to the Company.

11) All documents referred to in the Notice will be available for inspection at the Company's registered office during 11:00 am to 1:00 pm normal business working days up to the date of the AGM.

12) The shareholder needs to furnish the 'attendance slip' along with a valid identity proof such as the PAN card, passport, AADHAR card or driving license, through e-mail on the companies mail id: **diggimultitradeltd@gmail.com.**

13) As per provisions of the Companies Act, 2013, facility for making nominations is available to INDIVIDUALS holding shares in the Company. The Nomination Form-2B prescribed by the Government can be obtained from the Share Transfer Agent or may be down loaded from the website of the Ministry of Company affairs. Information required to be furnished under Reg. 36 of the of the SEBI (LODR) Regulations, 2015 for Directors retired by rotation/Appointment of Director/Reappointment/ratifications:

   I. The voting rights of members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date i.e. **23rd September, 2026.**

   II. Any person, who acquires shares of the Company and become member of the Company after dispatch of the notice through Electronic means and holding shares as of the cut-off date i.e. **23rd September, 2026**, may send a request at diggimultitradeltd@gmail.com

   III. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of voting at the AGM through ballot paper.

   IV. **Mr. Brajesh Gupta, Practicing Company Secretary, Proprietor of M/s. Brajesh Gupta & Co.** (Membership No: 33070) has been appointed as the Scrutinizer for the Annual General Meeting voting facility providing to the members of the Company to scrutinize the voting and process the same in a fair and transparent manner.

   V. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of show of hands method in the chat box for all those members who have joined the AGM through VC/OAVM.

   VI. The Scrutinizer shall after the conclusion of voting at the general meeting, will first count the votes cast at the meeting in the presence of at least two witnesses not in the employment of the Company and shall provide within two working days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

VII. The Results of AGM voting will be declared along with the report of the Scrutinizer within two working days and shall be placed on the website of the Company www.diggimultitrade.co.in after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the BSE Limited.

VIII. Since the meeting will be conducted through VC/OAVM facility, the route map is not annexed to this Notice.

14) In compliance with the provisions of Sections 108 of the Act and Rule 20 of the Companies (Management and Administration) Rules, 2014, Regulation 44 of the Listing Regulations and MCA Circulars, the Company is pleased to provide voting by electronic means ("remote e-voting") facility to the Members, to enable them to cast their votes electronically on the resolution mentioned in the Notice.

15) Pursuant to applicable rule of the Companies (Management & Administration) Rules, 2014, the Notice is being sent in electronic form only to the Members whose names appear on the Register of Members/List of Beneficial Owners as received from the Depositories as on Friday, September 5, 2026 having their email addresses registered with the Company or Depository Participants, as the case may be. Accordingly, the communication of the assent or dissent of the Members would take place through remote e-voting facility/system only.

16) Voting rights of the Members shall be in proportion to the shares held by them in the paid-up equity share capital of the Company as on Wednesday, 23rd September, 2026 ("Cut-off date"). Only those Members whose names are recorded in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date will be entitled to cast their votes by remote e-voting. A person who is not a member on the cut-off date should treat this notice for information purpose only. It is however, clarified that all the Members of the Company as on the Cut-Off Date (including those Members who may not have received this Notice due to non-registration of their e-mail addresses with the Company / RTA / Depositories) shall be entitled to vote in relation to the aforementioned Resolution in accordance with the process specified in this Notice.

17) Members who have not registered their e-mail address are requested to register the same with the Depository through their Depository Participant(s) in respect electronic holding and with Company's Registrar and Share Transfer Agent, Purva Sharegistry (India) Pvt. Ltd, 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel (East), Mumbai, Maharashtra, 400011 E-mail: busicomp@vsnl.com in respect of physical holding.

18) Members may note that this Notice will also be available on the Company's website www.diggimultitrade.co.in and shall be sent to the Stock Exchange for dissemination on its website www.bseindia.com.

19) Members desiring to exercise their vote through the remote e-voting process are requested to read the instructions in the Notes under the section "Instructions for the Shareholders relating to the E-voting" in this Notice. Members are requested to cast their vote through the e-voting process from Sunday, September 27, 2026, 9.00 a.m. (IST) till Tuesday, September 29, 2026, 5.00 p.m. (IST). During this period, Members of the Company holding shares in physical or electronic form as on the Cut-Off Date may cast their vote electronically. The remote e-voting module shall be disabled for voting thereafter.

20) The detailed procedure with regard to claiming the shares from demat suspense account is given in the circular issued by the SEBI vide SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07,

2024.

21) Any information with regards to this Notice will be available for inspection on the Company's website at www.diggimultitrade.co.in from the date of dispatch of this Notice up to the date of declaration of the results of AGM.

22) Any Member who may desire to inspect such documents physically shall write from their registered email ID along with their respective Client ID and DP ID/Folio No. to the Company on diggimultitradeltd@gmail.com.

23) Any query in relation to the Notice may be addressed to Managing Director at email address at diggimultitradeltd@gmail.com at least one week before the AGM.

24) The Board of Directors of the Company has appointed **M/s Brajesh Gupta & Co., Practicing Company Secretaries, (Membership No: 33070)** as a Scrutinizer to scrutinize the remote e-voting process in a fair and transparent manner.

25) The Scrutinizer will submit his report to the Chairman or Company Secretary or any other authorized person of the Company after completion of scrutiny of the remote e-voting. The results shall be declared within two (2) working days from the closure of General Meeting and will also be displayed on the website of the Company i.e. www.diggimultitrade.co.in besides being communicated to the Stock Exchanges.

1. **PROCESS AND MANNER FOR MEMBERS OPTING FOR E-VOTING IS AS UNDER:**

I. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI circular no. SEBI/HO/ CFD/CMD/CIR/P/2020/242 dated December 9, 2020 in relation to e-Voting facility provided by listed entities, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. The Company has engaged the services of NSDL for facilitating e-Voting to enable the Members to cast their votes electronically as well as for e-Voting during the AGM. Resolution(s) passed by Members through e-Voting is/are deemed to have been passed as if it/they have been passed at the AGM.

II. Members are provided with the facility for voting through electronic voting system during the VC/OAVM proceedings at the AGM and Members participating at the AGM, who have not already cast their vote by remote e-Voting, are eligible to exercise their right to vote at the AGM.

III. Members who have already cast their vote by remote e-Voting prior to the AGM, will also be eligible to participate at the AGM but shall not be entitled to cast their vote again on such resolution(s) for which the Member has already cast the vote through remote e-Voting.

IV. Members of the Company holding shares either in physical form or electronic form, as on the cut-off date of Wednesday, 23rd September, 2026, may cast their vote by remote e-Voting. The remote e-Voting period commences on from **Sunday, September 27, 2026, 9.00 a.m. (IST).** till **Tuesday, September 29, 2026, 5.00 p.m. (IST).** The remote e-Voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently. The voting right of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Wednesday, 23rd September, 2026.**

V. The instructions for Members attending the AGM through VC/OAVM are as under:

A. The Members will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access the same by following the steps mentioned below for 'Log-in to NSDL e-Voting system'. The link for VC/OAVM will be available in 'Member login' where the "EVEN- Equilateral Enterprises Limited" of the Company will be displayed. After successful login, the Members will be able to see the link of 'VC/OAVM link' placed under the tab 'Join Extra- Ordinary General Meeting' against the name of the Company. On clicking this link, the

Members will be able to attend and participate in the proceedings of the AGM through a live webcast of the meeting and submit votes on announcement by the Chairman.

B. Members may join the AGM through laptops, smartphones, tablets and iPads for better experience. Further, Members will be required to use Internet with a good speed to avoid any disturbance during the Meeting. Members will need the latest version of Chrome, Safari, Internet Explorer 11, MS Edge or Firefox. Please note that participants connecting from mobile devices or tablets or through laptops connecting via mobile hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is, therefore, recommended to use stable Wi-Fi or LAN connection to mitigate any glitches.

C. Members who would like to express their views/ ask questions as a Speaker at the AGM may preregister themselves by sending a request from their registered email ID mentioning their names, DP ID and Client ID/folio number, PAN and mobile number to diggimultitradeltd@gmail.com between Thursday, September 24, 2026 (9:00 a.m. IST) and Saturday, September 26, 2026 (5:00 p.m. IST). Only those Members who have pre-registered themselves as Speakers will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

D. Any person holding shares in physical form and non-individual shareholders, who acquire shares and become Members of the Company after the Notice is sent through e-mail and holding shares as of the cut-off date i.e. Wednesday, 23rd September, 2026, may obtain the login ID and password by sending a request at evoting@nsdl.co.in or Issuer/RTA. However, if you are already registered with NSDL for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forget your password, you can reset your password by using "Forgot User Details/Password" or "Physical User Reset Password" option available on www.evoting.nsdl.com or call on 022 - 4886 7000 and 022 - 2499 7000. In case of Individual Shareholders holding securities in demat mode who acquire shares of the Company and become Members of the Company after sending of the Notice and holding shares as of the cut-off date i.e. Wednesday, 23rd September, 2026 may follow steps mentioned in the Notice of the AGM under "Access to NSDL e-Voting system. Other methods for obtaining/ procuring user IDs and passwords for e-Voting are provided in the AGM Notice.

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

How do I vote electronically using NSDL e-Voting system?
The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities indemat mode

In order to increase the efficiency of the voting process and in pursuance of SEBI circular no. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020, e-Voting facility is being provided to all the demat account holders, by way of single login credential, through their demat accounts/websites of Depositories/Depository Participants. Individual demat account holders would be able to cast their vote without having to register again with the e-voting service provider ('ESP') thereby not only facilitating seamless authentication but also ease and convenience of participating in e-Voting process.

Shareholders are advised to update their mobile number and email ID in their demat accounts in order to accesse-voting facility.

Log-in method for Individual Members holding securities in Demat mode is given below:

Type of Members	Login Method
Individual Shareholder holding securities in Demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest arehttps://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi.
	2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e- Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e- Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration . Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e- voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL	1) Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e- Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

	3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
	4) Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholder (holding securities in demat mode)login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login Method	**Helpdesk details**
Individual Members holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Members holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000 and 022 - 2499 7000

B). **Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.**

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Codeas shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
For Members who hold shares in demat account with NSDL	8 Character DP ID followed by 8 Digit Client ID for example if your DP IDis IN300*** and Client ID is 12****** then your user ID is IN300***12******.
For Members who hold shares in demat account with CDSL	16 Digit Beneficiary ID for example if your Beneficiary ID is 12************** then your user ID is 12**************.
For Members holding shares in Physical Form	EVEN Number followed by Folio Number registered with the company for example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***.

5. Password details for shareholders other than Individual shareholders are given below:

a). If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
b). If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
c). How to retrieve your 'initial password'?

- If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio numberfor shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

- If your email ID is not registered, please follow steps mentioned below in process for those shareholderswhose email ids are not registered.

6. If you are unable to retrieve or have not received the 'Initial password' or have forgotten your password:

a. Click on **'Forgot User Details/Password?'**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b. **'Physical User Reset Password?'** (If you are holding shares in physical mode) option available onwww.evoting.nsdl.com

c. If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address, etc.

d. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to 'Terms and Conditions' by selecting on the check box.

8. Now, you will have to click on 'Login' button.

9. After you click on the 'Login' button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system. How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies 'EVEN' in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select **'EVEN'** of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/ OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

I. The instructions for Members for e-Voting during the proceedings of the AGM are as under:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remotee-Voting since the meeting is being held through VC/ OAVM.
2. Only those Members/shareholders, who will be present in the AGM through VC/OAVM facility and have not caste their vote on the Resolutions through remote e-Voting and are otherwise not barred from doingso, shall be eligible to vote on such resolution(s) through e-Voting system at the AGM.

General Guidelines for Members:

a). Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to brajesh.cs19@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e- Voting" tab in their login.

b). It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-Voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on evoting@nsdl.co.in. to reset the password.

c). In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e- voting user manual for Shareholders available at the download section of evoting@nsdl.co.in. or call on.: 022 - 4886 7000 and 022 - 2499 7000 or send a request to Senior Manager at evoting@nsdl.co.in.

Process for those shareholders whose email IDs are not registered with the Depositories for procuring user ID and password and registration of e mail IDs for e-Voting for the resolutions set out in this notice:

1. In case shares are held in physical mode, please provide Folio No., name of shareholder, scanned copy of the share certificate (front and back), self-attested scanned copy of PAN card, self-attested scanned copy of Aadhar card by email to diggimultitradeltd@gmail.com

2. In case shares are held in demat mode, please provide DP ID-CL ID (16 digit DP ID + CL ID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, self-attested scanned copy of PAN card, self-attested scanned copy of Aadhar Card to diggimultitradeltd@gmail.com If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1(A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively, shareholder/Members may send a request to evoting@nsdl.co.in for procuring user ID and password for e-Voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

II. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date only shall be entitled to avail the facility of remote e-Voting, as well as voting at the meeting.

III. Any person holding shares in physical form and non-individual Members, who acquire shares of the Company and becomes a Member of the Company after dispatch of the Notice and holding shares as of the cut-off date i.e. Wednesday, 23rd September, 2026 may obtain the login ID and password by sending a request at evoting@nsdl.co.in.

However, if the person is already registered with NSDL for remote e-Voting, then the existing user ID and password of the said person can be used for casting vote. If the person forgot his/her password, the same can be reset by using 'Forgot user Details/Password' or 'Physical user Reset Password' option available at evoting@nsdl.co.in. or by calling on 022 4886 7000 and 022 2499 7000. In case of Individual Members holding securities in Demat mode who acquire shares of the Company and becomes a Member of the Company after sending the Notice and holding shares as of the cut-off date i.e. Wednesday, 23rd September, 2026 may follow steps mentioned in the notes to Notice under 'Access to NSDL e-Voting system'

IV. The Board of Directors has appointed M/s Brajesh Gupta & Co., Practicing Company Secretaries, (Membership No: 33070), as Scrutinizer to scrutinize the voting at the AGM and remote e-Voting process, in a fair and transparent manner.

V. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting, by use of remote e-Voting system for all those Members who are present during the AGM but have not cast their votes by availing the remote e-Voting facility. The remote e-Voting module during the AGM shall be disabled by NSDL for voting 30 minutes after the conclusion of the Meeting.

VI. The Scrutinizer shall, after the conclusion of voting at the AGM, first count the votes cast during the Meeting and, thereafter, unblock the votes cast through remote e-Voting, in the presence of at least two witnesses not in the employment of the Company and shall make, not later than two working days from the conclusion of the AGM, a Consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the resultof the voting forthwith.

VII. The Results declared, alongwith the Scrutinizer's Report, shall be placed on the Company's website www.diggimultitrade.co.in and on the website of NSDL www.evoting.nsdl.com, and the results shall also be displayed on the notice board at the Registered Office of the Company, immediately after the declaration ofthe result by the Chairman or a person authorised by him in writing. The results shall also be immediately forwarded to the Stock Exchanges where the Company's Equity Shares are listed viz. BSE websites viz. www.bseindia.com.

By Order of the Board of Directors
For Diggi Multitrade Limited
Sd/-
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

Registered Office:

312, BLDG K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302,
Tel: 022-26744365
Website: www.diggimultitrade.com
Email: diggimultitradeltd@gmail.com

Place: Thane
Date: 07/09/2026

DIRECTORS' REPORT

To,
The Members,
Diggi Multitrade Limited,

Your Directors have pleasure in presenting 16th Annual Report of the Company together with the Audited Statements of Accounts for the financial year ended 31st March, 2026.

1. FINANCIAL SUMMARY

The Company's financial performance, for the year ended March 31st, 2026 is summarized below:

The Board's Report is prepared based on the Standalone Financial Statements of the company.

Amount in Lakhs

Particulars	31st March 2026	31st March 2025
Income from Operations	11.44	205.99
Other Income	7.94	0.25
TOTAL INCOME	**19.37**	**206.25**
Profit and (Loss) before Depreciation and Tax	31.31	212.87
Less: Depreciation	1.39	1.34
Exceptional Items	**0**	**(4.00)**
PROFIT BEFORE TAX	**(13.33)**	**(7.97)**
Less: Provision for Tax		
- Current Tax	0	0
- Deferred Tax	(0.25)	(0.10)
PROFIT AND (LOSS) AFTER TAX	**(13.07)**	**(11.87)**

2. RESULT HIGHLIGHTS

The company continues to be engaged in the business of trading of real estate properties and building materials in Mumbai and there has not been substantial change in the nature of business of your Company.

Revenue from operations during the year by Rs. 11.44 lakhs.

The bottom line has shown a loss for the year (before tax) of Rs. 13.07 Lakhs as compared to last year Loss of Rs. 11.87 Lakhs Further, there are no significant and material events impacting the going concern status and Company's operations in future.

3. DIVIDEND

Your Directors are constrained not to recommend any dividend for the year under report.

4. TRANSFER TO RESERVE

For the financial year ended 31st March, 2026, your Company has not proposed to carry or transfer any amount to any other specific reserve account, due to loss.

5. CHANGE IN SHARE CAPITAL

The Company has not raised new capital, hence there is no change in the share capital of the company during the year.

6. MAJOR EVENTS DURING THE F.Y.2025-26

During the year No major event was happened.

7. EXTRACT OF ANNUAL RETURN

The Extract of Annual Return as provided under Section 92(3) of the Companies Act, 2013 and as prescribed in form no. MGT- 9 of the Companies (Management and Administration) Rules, 2014 is appended as **ANNEXURE- I** to this Report.

8. CHANGE IN NATURE OF BUSINESS

There was no change in the nature of business during the year under review.

9. INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

The Company does not have any Holding, Subsidiary, Joint Venture or Associate during the year under review.

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board is properly constituted as per the provisions of the Companies Act, 2013. The Board at present comprises of:

Sr. No.	Name	Designation
1.	Mr. Samarth Prabhudas Ramanuj	Executive Director Cum CFO
2.	Ms. Shruti Ramanuj	Executive Director
3.	Mr. Manish Keshavlal Solanki	Independent Director
4.	Mr. Utkarshkumar Sanjaykumar Dave	Independent Director

11. NUMBER OF BOARD MEETINGS

During the year under review, (Five) board meetings were held dated, 30th May 2025, 06th September 2025, 14th November, 2025, 14th February, 2026 and one meeting of Independent Directors on 25th March 2026 properly convened & held.

12. ANNUAL EVALUATION OF PEFORMANCE OF THE BOARD

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual evaluation of its own performance, the directors individually, as well as the evaluation of the working of its Committees. The Company has devised a questionnaire to evaluate the performances of each of Executive and Independent Directors. Such questions are prepared considering the business of the

Company and the expectations that the Board have from each of the Directors. The evaluation framework for assessing the performance of Directors comprises of the following key areas:

i. Attendance of Board Meetings and Committee Meetings;
ii. Quality of contribution to Board Deliberations;
iii. Strategic perspectives or inputs regarding future growth of the Company and its performance;
iv. Providing perspectives and feedback going beyond information provided by the management.

13. COMMITTEES OF THE BOARD:

There are currently three Committees of the Board, as follows:

I. Audit Committee
II. Stakeholders' Relationship Committee
III. Nomination and Remuneration Committee

14. AUDIT COMMITTEE:

The term of reference of this committee cover the matter specified for Audit Committee under Reg. 18 of the SEBI (LODR) Regulations, 2015 and provisions of Section 177 of the Companies Act, 2013. The current Audit Committee of the Company comprises three Directors, who possess knowledge of the corporate finance & accounts.

The constitution of the audit committee during the financial year 2025-26 is as follow:

1.	Mr. Manish Keshavlal Solanki	**Chairman**	Independent Director
2.	Mr. Utkarshkumar Sanjaykumar Dave	**Member**	Independent Director
3.	Ms. Shruti Ramanuj	**Member**	Executive Director

During the year under reference, 4 (Four) Audit Committee meetings were dated, 30/05/2025, 06/09/2025, 14/11/2025 and 14th February, 2026 properly convened & held.

i. Oversight of our Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

ii. Recommendation for appointment, re-appointment and replacement, remuneration and terms of appointment of auditors of our Company;

iii. Reviewing and monitoring the auditor's independence and performance and the effectiveness of audit process;

iv. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

v. Reviewing the financial statements with respect to its unlisted Subsidiary (ies), in particular investments made by such Subsidiary(ies);

vi. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

   a. *Matters required to be stated in the Director's Responsibility Statement to be included in the Board 's report in terms of clause(c)of sub-section 3 of Section 134 of the Companies Act, 2013;*
   b. *Changes, if any, in accounting policies and practices and reasons for the same;*
   c. *Major accounting entries involving estimates based on the exercise of judgment by management;*
   d. *Significant adjustments made in the financial statements arising out of audit findings;*

e. Compliance with listing and other legal requirements relating to financial statements;
f. Disclosure of any related party transactions; and
g. Qualifications and Modified opinions in the draft audit report.

vii. Reviewing with the management, the half yearly financial statements before submission to the board for approval;

viii. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;

ix. Review and monitor the auditor 's independence and performance, and effectiveness of audit process;

x. Approval or any subsequent modification of transactions of the company with related parties;

xi. Scrutiny of inter-corporate loans and investments;

xii. Valuation of undertakings or assets of the company, wherever it is necessary;

xiii. Evaluation of internal financial controls and risk management systems;

xiv. Reviewing, with the management, the performance of statutory and internal auditors and adequacy of the internal control systems;

xv. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

xvi. Discussion with internal auditors any significant findings and follow up thereon;

xvii. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

xviii. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

xix. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate; and

xx. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

The powers of Audit Committee:

a) To investigate any activity within its terms of reference;
b) To seek information from any employee;
c) To obtain outside legal or other professional advice; and
d) To secure attendance of outsiders with relevant expertise if it considers necessary. The audit committee shall mandatorily review the following information:

i. *Management discussion and analysis of financial condition and results of operations;*
ii. *Statement of significant related party transactions (as defined by the audit committee), submitted by management;*
iii. *Management letters/letters of internal control weaknesses issued by the statutory auditors;*
iv. *Internal audit reports relating to internal control weaknesses; and*
v. *The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.*

The quorum of Audit Committee shall be either 3 members or one third of the members of the Audit Committee whichever is greater with at least 2 Independent Directors.

15. STAKEHOLDERS' RELATIONSHIP COMMITTEE:

The Committee deals with various matters relating to the transmission of shares, issue of duplicate share certificates, approving the split and consolidation requests and other matters including Shareholder's Complaints and Grievance.

The Constitution of Stakeholders Relationship Committee during the FY 2025-26 is as follows:

Sr. No	Name of the Director	Designation	Nature of Directorship
1.	Mr. Manish Keshavlal Solanki	**Chairman**	Independent Director
2.	Mr. Utkarshkumar Sanjaykumar Dave	**Member**	Independent Director
3.	Ms. Shruti Ramanuj	**Member**	Executive Director

During the year, 1 Stakeholder's Relationship Committee meeting were held dated 14/02/2026 properly convened & held.

Terms & Scope of Work of Committee:

The terms of reference of the Stakeholder's Relationship Committee include the following:

i. Considering and resolving grievances of shareholder's, debenture holders and other security holders;
ii. Redressal of grievances of the security holders of our Company, including complaints in respect of transfer of shares, non-receipt of declared dividends, balance sheets of our Company etc.;
iii. Allotment of Equity Shares, approval of transfer or transmission of Equity Shares, debentures or any other securities;
iv. Issue of duplicate certificates and new certificates on split/consolidation/renewal etc.
v. Overseeing requests for dematerialization and Rematerialization of Equity Shares; and
vi. Carrying out any other function contained in the Equity Listing Agreement as and when amended from time to time.

16. NOMINATION AND REMUNERATION COMMITTEE:

The objective of Nomination and Remuneration Committee is to assess the remuneration payable to our Director; sitting fee payable to our Non-Executive Directors; remuneration policy covering policies on remuneration payable to our senior executives.

The Constitution of Nomination and Remuneration Committee during the FY 2025-26 is as follows;

Sr. No.	Name of the Director	Designation	Nature of Directorship
1.	Mr. Manish Keshavlal Solanki	**Chairman**	Independent Director
2.	Mr. Utkarshkumar Sanjaykumar Dave	**Member**	Independent Director
3.	Ms. Shruti Ramanuj	**Member**	Executive Director

During the year, 1 Nomination and Remuneration Committee meetings was held dated 6th September, 2025.

Terms & Scope of Work of Committee:

The terms of reference of the Nomination and Remuneration Committee are:

i. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to our Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
ii. Formulation of criteria for evaluation of Independent Directors and our Board;
iii. Devising a policy on Board diversity;
iv. 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 their appointment and removal;
v. Considering and recommending grant if employees stock option, if any, and administration and superintendence of the same; and
vi. Carrying out any other function contained in the Equity Listing Agreement as and when amended from time to time.

17. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The Company has practice of conducting familiarization Programme for Independent Directors of the Company.

Every new independent director of the Board attended an orientation program. To familiarize the new inductees with the strategy, operations and functions of our Company, the executive directors/senior managerial personnel make presentations to the inductees about the Company's strategy, operations, product and service offerings, markets, software delivery, organization structure, finance, human resources, technology, quality, facilities and risk management.

The Company has organized the following workshops for the benefit of Directors and Independent Directors:

- a program on how to review, verify and study the financial reports;
- a program on Corporate Governance;
- provisions under the Companies Act,2013; and
- SEBI Insider Trading Regulation, 2015.

Further, at the time of appointment of an independent director, the Company issues a formal letter of appointment outlining his/her role, functions, duties and responsibilities as a director.

18. DECLARATION BY INDEPENDENT DIRECTORS

The Independent Directors of your Company have submitted the declaration of Independence as required under Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence under Section 149(6) of the Companies Act, 2013.

19. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Policy of the Company on Directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other matters provided under sub-section (3) of section 178, is appended as **Annexure II** to this Report.

20. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) read with Section 134(5) of the Act, on the basis of information placed before them, the Directors state that:

i. in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

ii. appropriate accounting policies have been selected and applied consistently, and the judgments and estimates that have been made are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the loss of the Company for the said period;

iii. proper and sufficient care has been taken 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;

iv. the annual accounts have been prepared on a going concern basis;

v. the internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

vi. There is a proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

21. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

No material changes and commitments affecting the financial position of the Company occurred during the financial year 2025-26 to which these financial statements relate and the date of this report.

22. INSTANCES OF FRAUD, IF ANY REPORTED BY THE AUDITORS

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

23. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

As required under the Listing Regulation, Management Discussion and Analysis Report is presented in the separate section and forms an integral part of the Directors' Report.

24. PARTICULARS OF LOANS, GUARANTEES, OR INVESTMENTS

The details of Loans given, Investments made and guarantees given and securities provided under the Section 186 of the Companies Act, 2013 have been provided in the notes to the financial statements.

25. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. 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. Accordingly, the disclosure of Related Party Transactions as required under Section 134(3) of the Companies Act in Form AOC-2 is not applicable. Attention of the members is drawn to the disclosures of transactions with the related parties is set out in Notes to Accounts forming part of the financial statement.

26. PARTICULARS REGARDING CONSERVATION OF ENERGY, TECHNOLOGYABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Your Company has not carried out any business activities warranting conservation of the energy and technology absorption in accordance with Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014. Since the company is not engage in any manufacturing activity, issues relating to technology absorption are not quite relevant to its functioning. During the year under consideration the Company has spent/incurred foreign exchange equivalent to Rs. Nil. There are no foreign exchange earnings during the year.

27. RISKS MANAGEMENT AND AREA OF CONCERN

The Company has laid down a well-defined Risk Management Policy covering the risk mapping, trend analysis, risk exposure, potential impact and risk mitigation process. A detailed exercise is being carried out to identify, evaluate, manage and monitoring of both business and non- business risk. The Board periodically reviews the risks and suggests steps to be taken to control and mitigate the same through a properly defined framework.

Although, market conditions are likely to remain competitive, future success will depend upon offering improved products through technology innovation and productivity. The Company continues to invest in these areas.

The Company has the risk management and internal control framework in place commensurate with the size of the Company. However, Company is trying to strengthen the same. The details of the risks faced by the Company and the mitigation thereof are discussed in detail in the Management Discussion and Analysis report that forms part of the Annual Report.

28. CORPORATE SOCIAL RESPONSIBILITY

The Company has not developed or implemented any CSR initiatives. The provisions contained in section 135 of the Companies Act, 2013, as well as the Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable to your Company for the year under reference.

29. CHANGE IN THE NATURE OF BUSINESS

During the year under review there is no change in the nature of Business of the Company.

30. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATECOMPANIES

The Company does not have any subsidiary Joint Venture, Associate Company or LLPs during the year under review.

31. DETAILS RELATING TO DEPOSITS, COVERED UNDER CHAPTER V OF THE COMPANIES ACT 2013

The Company has not accepted any public deposits and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of the balance sheet.

32. DETAILS RELATING TO DEPOSITS, WHICH ARE NOT IN COMPLIANCE WITH THE REQUIREMENTS UNDER CHAPTER V OF THE COMPANIES ACT2013

During the year under review your Company has not accepted Deposits which are not in compliance with the requirements under Chapter V of Companies Act, 2013.

33. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

There are no significant material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its future operations.

34. INTERNAL FINANCIAL CONTROL SYSTEM

Your Company has an internal financial control system commensurate with the size, scale and complexity of its operations. The Audit Committee has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. The Audit Committee has a process for timely check for compliance with the operating systems, accounting procedures and policies. Major risks identified by the businesses and functions are systematically addressed through mitigating action on continuing basis.

35. The company has appointed an internal auditor to M/s H R Patel & Associates as Internal Auditors for better internal financial control, Internal auditors has conducted internal audit and submitted their report for F.Y. 2025-26.

36. AUDITORS & REPORT OF THE AUDITORS

The Statutory Auditors, M/s. A. K. Chanderia, Chartered Accountants (FRN: **0010361C**), was appointed as the Statutory Auditor of the Company for a term of four consecutive years from the conclusion of 15th Annual General Meeting till the conclusion of the 20th Annual General Meeting (AGM) of the Company to be held in the year 2025, to examine and audit the Books of Accounts of the Company on such remuneration plus reimbursement of out-of-pocket expense, as may be mutually agreed between the Board of Directors/Audit Committee of the Company and the Statutory Auditors."

37. SECRETARIAL AUDIT REPORT

The Board of Directors of the Company has appointed **M/s. Brajesh Gupta & Co, Practicing Company Secretary, Indore**, to conduct the Secretarial Audit and her report Secretarial Audit Report is appended to this Report as **ANNEXURE III.**

The Secretarial Audit Report contains some observation remarks as follow.

Sr. No.	Action taken by	Details of non-compliance	Details of action taken	Remarks by PCS, if any
1	BSE Ltd.	Non-compliance under Regulation Reg-13(3), for the quarter ended 30/06/2025	Penalty levied of Rs. 51,920/- including GST imposed by BSE Ltd. on the Company.	The Company delayed filing the statement of investor complaints in XBRL mode for the quarter ended 30th June, 2025, which was due on 21st July, 2025, the said report was submitted on 12-09-2025.BSE Limited levied a penalty of ₹51,920/- (including GST), which was paid by the Company on 10th September, 2025.
2	BSE Ltd.	Non-compliance under Regulation Reg-76, for the quarter ended	Freez the Promoter and Promoters Shareholding	During the period under review, the Company was not in compliance with Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 relating to submission of the Reconciliation of Share Capital Audit Report, the said report was submitted on 13th September, 2025.

		30/06/2025		Consequently, BSE Limited freeze the promoter/promoter group shareholding. The Company has informed that necessary steps have been initiated for rectification of the non-compliance and revocation of the freeze on the promoter/promoter group shareholding.
3	BSE Ltd.	Non-compliance under Regulation Reg-33, for the quarter ended 30/09/2025	Penalty levied of Rs. 5,900/- including GST imposed by BSE Ltd. on the Company.	During the period under review, the Company delayed submission of the quarterly financial results under Regulation 33 of the SEBI (LODR) Regulations, 2015, which were due on 14th November, 2025, the Results was submitted on 17th November, 2025. BSE Limited levied a penalty of ₹5,900/- (including GST) for the said non-compliance, which was paid by the Company on 03.01.2026.
4	BSE Ltd.	Non-compliance under Regulation Reg-6(1), for the quarter ended 31/12/2025	Penalty levied of Rs. 1,08,560/- including GST imposed by BSE Ltd. on the Company.	During the period under review, the Company was not in compliance with the provisions of Regulation 6(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the appointment of a qualified Company Secretary as the Compliance Officer of the Company. Consequently, BSE Limited imposed a penalty on the Company in accordance with the applicable provisions of the SEBI (LODR) Regulations, 2015 and the SEBI Circular on Standard Operating Procedures (SOP) for non-compliance by listed entities.

Reply and Clarification from Management:

1 The Company acknowledges the non-compliance with Regulation 13(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30 June 2025, which resulted in BSE Limited imposing a penalty of ₹51,920.

The non-compliance occurred due to technical login issues faced on the BSE Listing Portal in submission of the statement of investor complaints within the prescribed timeline. The Company has since submitted the requisite filing, paid the penalty imposed by BSE Limited, and has strengthened its internal compliance monitoring mechanism to ensure timely submission of all statutory filings. The management is committed to ensuring strict compliance with the provisions of the SEBI (LODR) Regulations, 2015 going forward.

The Board has advised the Secretarial and Compliance team to proactively seek technical assistance from the Exchange and external experts, wherever required, to ensure that such unforeseen technical difficulties do not recur in the future. The delay was inadvertent and not deliberate, and the Company remains fully committed to maintaining compliance with all regulatory requirements.

2) The Company acknowledges the non-compliance with Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 for the quarter ended 30 September 2025. Due to the said non-compliance, BSE Limited has initiated appropriate action, including freezing of the promoter/promoter group shareholding as per the applicable regulatory framework.

The Company has taken note of the matter and is in the process of completing the necessary compliances and submitting the required documents/clarifications to the Stock Exchange and other concerned authorities for removal of the freeze on promoter/promoter group shareholding.

The management has also strengthened its internal compliance mechanism to ensure timely completion of all regulatory requirements and avoid recurrence of such instances in future.

3) The Company acknowledges the non-compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30 September 2025, relating to the submission of financial results within the prescribed timeline.

Due to the said non-compliance, BSE Limited has levied a penalty of ₹5,900 on the Company. The Company has taken note of the matter and has initiated necessary corrective measures to ensure timely compliance with the applicable provisions of the SEBI (LODR) Regulations, 2015.

The management has strengthened its internal compliance and review mechanism to ensure timely submission of all statutory filings and to avoid recurrence of such instances in the future.

4) The Company acknowledges the non-compliance with Regulation 6(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31 December 2025, relating to the appointment of a qualified Company Secretary as the Compliance Officer of the Company.

Due to the said non-compliance, BSE Limited has levied a penalty of ₹1,08,560/- on the Company and has initiated action for freezing of the promoter/promoter group shareholding in accordance with the applicable regulatory provisions.

The Company has taken note of the matter and is taking necessary steps to comply with the requirements of Regulation 6(1) of the SEBI (LODR) Regulations, 2015. The Company is also in the process of completing the required formalities with the Stock Exchange for revocation of the freeze on promoter/promoter group shareholding.

The management has strengthened its internal compliance monitoring mechanism to ensure timely compliance with applicable SEBI regulations and prevent recurrence of such instances in future.

38. COST AUDITORS

The Board of Directors of the Company here confirmed that according to the Companies working and business the company does not required to appoint the Cost Auditor as per the Section 148 of the Companies Act, 2013.

39. POLICY/VIGIL MECHANISM/CODE OF CONDUCT

The Company has a Whistle Blower Policy in line with the provisions of the Section 177 of the Companies Act, 2013. This policy establishes a vigil mechanism for directors and employees to report their genuine concerns actual or suspected fraud or violation of the Company's Code of Conduct. The said mechanism also provides for adequate safeguards against victimisation of the persons who use such mechanism and makes provision for direct access to the chairperson of the Audit Committee. We confirm that during the financial year 2025-26, no employee of the Company was denied access to the Audit Committee. The said Whistle Blower Policy is available on the website of the Company at **www.diggimultitrade.co.in**.

The Board of Directors has approved a Code of Conduct which is applicable to the Members of the Board and all employees in the course of day to day business operations of the company. The Company believes in "Zero Tolerance" against bribery, corruption and unethical dealings / behaviours of any form and the Board has laid down the directives to counter such acts. The Code has been posted on the Company's website www.diggimultitrade.co.in.

The Code lays down the standard procedure of business conduct which is expected to be followed by the Directors and the designated employees in their business dealings and in particular on matters relating to integrity in the work place, in business practices and in dealing with stakeholders. The Code gives guidance through examples on the expected behaviour from an employee in a given situation and the reporting structure.

All the Board Members and the Senior Management personnel have confirmed compliance with the Code. All Management Staff were given appropriate training in this regard.

40. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT 2013

Your Company is committed to creating and maintaining an atmosphere in which employees can work together, without fear of sexual harassment, exploitation and intimidation. Accordingly, the Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act 2013. Internal Complaints Committee (ICC) was set up to redress complaints received regarding sexual harassment. All employees (Permanent, Contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed of during the year 2025-26:

No. of Complaints received	Nil
No. of Complaints disposed off	Nil
No. of Complaints Pending	Nil

41. CORPORATE GOVERNANCE:

As per the Guideline and direction of the SEBI & Stock Exchange accordingly the company has been adhering to the directions and guideline, as required and if applicable on the companies' size and type (as per the Regulations and rules the Corporate Governance is not applicable on SME Listed Companies).

42. MEETING OF INDEPENDENT DIRECTORS:

During the year under review, one Independent Director Meeting held on 14/02/2026 for the F. Y. 2025-26.

The object of Independent Meeting was to review the performance of Non- Independent Director and the Board as a whole including the Chairperson of the Company. The Company assures to hold the Separate Meeting of Independent Director of the Company as earliest possible.

43. POSTAL BALLOT:

No Postal ballot during the year 2025-26.

44. PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the directors and designated employees of the company. The Code requires pre-clearance for dealing in the company's shares and prohibits the purchase or sale of company shares by the directors and the designated employees while in possession of unpublished price sensitive information in relation to the company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code.

All Board of Directors and the designated employees have confirmed compliance with the Code.

45. LISTING FEES:

The Equity Shares of the Company is listed on BSE (SME Platform) Limited and the Company has paid the applicable listing fees to the Stock Exchange till date.

46. SECRETARIAL STANDARDS

The Company complies with the Secretarial Standards, issued by the Institute of Company Secretaries of India, which are mandatorily applicable to the Company. The same has also been confirmed by Secretarial Auditors of the Company in the Secretarial Audit Report.

47. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:

During the year under review, there were no applications made or proceeding pending in the name of the company under the Insolvency Bankruptcy Code, 2016.

48. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has no one-time settlement of Loans taken from Banks and financial institutions.

49. ACKNOWLEDGEMENT:

Your Directors wish to place on record their appreciation and sincere thanks to the State Governments, Government agencies, Banks & Financial Institutions, customers, shareholders, vendors and other related organizations, who through their continued support and co-operation have helped, as partners in your Company’s progress. Your Directors, also acknowledge the hard work, dedication and commitment of the employees.

For and on behalf of the Board
Diggi Multitrade Limited

Sd/-	**Sd/-**
Samarth Prabhudas Ramanuj	**Shruti Ramanuj**
Managing Director	**Director & CFO**
DIN: 06660127	**DIN: 9093690**

Date: 07/09/2026
Place: Thane

ANNEXURE I

FORM NO.MGT-9

Extract of Annual Return as on the Financial Year Ended on 31st March, 2026

[Pursuant to section 92(3) of the Companies Act, 2013 and rule12 (1) of the Companies (Management and Administration) Rules, 2014}

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	**L65900MH2010PLC210471**
ii.	Registration Date	**01/12/2010**
iii.	Name of the Company	**Diggi Multitrade Limited**
iv.	Category/Sub-Category of the Company	**Public Company / Limited by Shares**
v.	Address of the Registered office and contact details	**312, Bldg K-2 GALA-5, Sagar Complex Owali Village Thane Bhiwandi-421302,** Tel:**91-22-26744365**; Fax:91-22-26744367 Email : info@diggimultitrade.com Website: www.diggimultitrade.co.in
vi.	Whether listed company	**Yes (BSE Listed –SME)**
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	**Purva Sharegistry (India) Private Limited Unit no. 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Opp. Kasturba Hospital Lane, Lower Parel (E), Mumbai - 400 011 Tel: 91- 22-2301 6761 / 8261 Fax: 91-22-2301 2517 Email : Support@purvashare.com**

For and on behalf of the Board
Diggi Multitrade Limited

Sd/-	Sd/-
Samarth Prabhudas Ramanuj	**Shruti Ramanuj**
Managing Director	**Director & CFO**
DIN: 06660127	**DIN: 9093690**

Date: 07/09/2026
Place: Thane

ANNEXURE II
MR-3
SECRETARIAL AUDIT REPORT
For the financial year ended 31st March 2026
[Pursuant to section 204(1) of The Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members
M/S. Diggi Multitrade Limited
312, Bldg K-2 Gala-5 Sagar Complex Owali Village Thane
Bhiwandi-421302, Shastrinagar (Thane)-Bhiwandi-421302,

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to corporate practices by **M/s Diggi Multitrade Limited** (hereinafter called the 'Company') for the audit period covering the financial year from **01st April 2025 to 31st March 2026** ('the audit period') Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Our responsibility is to express an opinion on the Compliance of applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable auditing standards issued by the Institute of Company Secretaries of India (ICSI). The auditing standards require that the auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliances with the applicable laws and maintenance of records.

Based on my verification of the Company's books, papers, minute books, forms and return is filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2026, has complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minutes' books, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-lawsframed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct lnvestment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; **During the period under review, the Company was found to be non-compliant with certain provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable provisions of the SEBI (Depositories and Participants) Regulations, 2018. The details of the instances of non-compliance are as follows:**

1. Non-compliance with Regulation 13(3) for the quarter ended 30th June, 2025:

The Company delayed filing the statement of investor complaints in XBRL mode for the quarter ended 30th June, 2025, which was due on 21st July, 2025. BSE Limited levied a penalty of ₹51,920/- (including GST), which was paid by the Company on 10th September, 2025.

2. Non-compliance with Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 for the quarter ended 30th June, 2025:
During the period under review, the Company was not in compliance with Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 relating to submission of the Reconciliation of Share Capital Audit Report. Consequently, BSE Limited froze the promoter/promoter group shareholding. The Company has informed that necessary steps have been initiated for rectification of the non-compliance and revocation of the freeze on the promoter/promoter group shareholding.

3. Non-compliance with Regulation 33 for the quarter ended 30th September, 2025:
During the period under review, the Company delayed submission of the quarterly financial results under Regulation 33 of the SEBI (LODR) Regulations, 2015, which were due on 14th November, 2025. BSE Limited levied a penalty of ₹5,900/- (including GST) for the said non-compliance, which was paid by the Company on 03.01.2026.

4. Non-compliance with Regulation 6(1) for the quarter ended 31st December, 2025:
During the period under review, the Company was not in compliance with Regulation 6(1) of the SEBI (LODR) Regulations, 2015, relating to the appointment of a qualified Company Secretary as the Compliance Officer. BSE Limited levied a penalty of ₹1,08,560/- (including GST) for the said non-compliance. The Company has informed that necessary steps are being taken to ensure compliance and prevent recurrence.

Based on the information and explanations provided by the management and the records made available to us, the aforesaid instances of non-compliance were noted during the period under review.

(c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations 2021 - **During the financial year under review, the Company has not issued any shares/options under the (ESOP) said guidelines / regulations. Hence the provisions of the said regulation are not applicable to the company.;**

(f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 – **As the company has not issued any debt securities during the period under review the provisions of the said regulation are not applicable to the company;**

(g) The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; - **As the Company is not registered as Registrar to Issue and Share Transfer Agent during the year under review, the said Regulation is not applicable to the Company;**

(h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - **The equity shares of the company are neither delisted nor proposed to be delisted. Hence the provision of said regulation not applicable to the company;**

(i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 - **The Company has not bought back or propose to buy-back any of its securities during the year under review, hence the said regulation is not applicable to the company;**

(vi) Having regards to the compliance system prevailing in the Company, information representation provided by management and on examination of the relevant documents and records in pursuance thereof on test-check basis, the following laws are also applicable on company;

- Maharashtra state tax on professions, Trades, Callings and Employment Act, 1975;

- Minimum Wages Act.

We have also examined compliance with the applicable clauses of the following:

- Secretarial Standards with respect to Meeting of Board of Director(SS-1), General Meeting (SS-2) and Dividend (SS-3) issued by The Institute of Company Secretaries of India related to Board meetings, General Meeting and Dividend;

- The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to following observations:

Sr. No.	Action taken by	Details of non-compliance	Details of action taken	Remarks by PCS, if any
1	*BSE Ltd*	*Non-compliance under Regulation Reg-13(3), for the quarter ended 30/06/2025*	*Penalty levied of Rs. 51,920/- including GST imposed by BSE Ltd. on the Company.*	*The Company delayed filing the statement of investor complaints in XBRL mode for the quarter ended 30th June, 2025, which was due on 21st July, 2025, the said report was submitted on 12-09-2025.BSE Limited levied a penalty of ₹51,920/- (including GST), which was paid by the Company on 10th September, 2025.*
2	*BSE Ltd*	*Non-compliance under Regulation Reg-76, for the quarter ended 30/06/2025*	*Freeze the Promoter and Promoters Shareholding*	*During the period under review, the Company was found to be non-compliant with the provisions of Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 relating to reconciliation of share capital audit. Consequently, BSE Limited levied a penalty on the Company and froze the shareholding of the promoters/promoter group in accordance with the applicable SEBI circulars and Stock Exchange directions. The management has informed us that necessary steps have been initiated to comply with the applicable provisions and for revocation of the freeze.*
3	*BSE Ltd*	*Non-compliance under Regulation Reg-33, for the quarter ended 30/09/2025*	*Penalty levied of Rs. 5,900/- including GST imposed by BSE Ltd. on the Company.*	*The Company has informed to us, that the company has Received the Notice on 16th December 2025 and SOP fine of Rs. 5,900/- including GST paid by the Company dated 03.01.2026, there was delay in filing of submission of quarterly financial results which was required to file within 45 days after ends of each quarter there was delay in filing of submission of quarterly financial results Regulation 33 the due date of fining 14/11/2025 and date of filing by company is 17/11/2026 due to delay in payment of fine the exchange freeze the promoter's security.*
4	*BSE Ltd*	*Non-compliance under Regulation Reg-6(1), for the quarter ended 31/12/2025*	*Penalty levied of Rs. 1,08,560/- including GST imposed by BSE Ltd. on the Company.*	*During the period under review, the Company was not in compliance with the provisions of Regulation 6(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the appointment of a qualified Company Secretary as the Compliance Officer of the Company. Consequently, BSE Limited imposed a penalty on the Company in accordance with the applicable provisions of the SEBI (LODR)*

				Regulations, 2015 and the SEBI Circular on Standard Operating Procedures (SOP) for non-compliance by listed entities.

- The Official Website of the Company is not fully updated.

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes made in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Proper notice is given to all Directors to schedule the Board meetings in compliance with the provisions of Section 173(3) of the Companies Act, 2013, agenda and detailed notes on agenda were sent at least seven days in advance, however in some cases where the Board /Committee meeting held , with shorter notice, the management of the Company has informed to us, that Company has complied with compliances as applicable Meeting of Board /Committee for Shorter Notice as prescribed under the Companies Act, 2013 and Secretarial Standard of Board Meeting SS-1 and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Decisions at the meetings of the Board of Directors of the Company were carried through on the basis of majority. There were no dissenting views by any member of the Board of Directors during the period under review.

There are adequate systems and processes in the Company, commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

WE FURTHER REPORT THAT:

I further Inform/report that during the year under review, the following events or actions had a major bearing on its affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

I further Inform/report that during the audit period, there were no instances of:

i. Rights/Preferential issue of Shares/debentures/ sweat equity.
ii. Redemption/buy-back of securities.
iii. Merger/ amalgamation/ reconstruction etc.
iv. Foreign technical collaborations.

For Brajesh Gupta & Co.
Sd/-
CS Brajesh Gupta
Practicing Company Secretary
Mem No: 33070; COP: 21306
UDIN: A033070H001355688
Date: 03/09/2026
Place: Indore (M.P.)
Note:

- This report is to be read with our letter of even date which is annexed as "ANNEXURE A" and forms an integral part if this report.

ANNEXURE A
Part of the Secretarial Audit Report 2025-26

To
The Members
M/S. Diggi Multitrade Limited
312, Bldg K-2 Gala-5 Sagar Complex Owali Village Thane
Bhiwandi-421302,

Secretarial Audit Report of even date is to be read along with this letter.

Management's Responsibility:

1. It is the responsibility of Management of the Company to maintain Secretarial records, device proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility:

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial and other legal records, legal compliance mechanism and corporate conduct. The verification was done on test check basis to ensure that correct facts as reflected in secretarial and other records produced to us. I believe that the processes and practices I followed, provides a reasonable basis for our opinion for the purpose of issue of the Secretarial Audit Report.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, I have obtained the management representation about list of applicable laws, compliance of laws, rules and regulations and major events during the audit period.

5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.

Disclaimer:

6. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Brajesh Gupta & Co.

Sd/-
CS Brajesh Gupta
Practicing Company Secretary
Mem No: 33070 & COP: 21306
UDIN: A033070H001355688
Date: 03/09/2026
Place: Indore (M.P.)

ANNEXURE III
TO THE DIRECTORS' REPORT

DISCLOSURES PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIALPERSONNEL) RULES, 2014 ARE AS UNDER

Sr. No.	Disclosure Requirement	Disclosure Details		
		Director	Designation	Ratio
1	The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year 2025-26	Samarth Prabhudas Ramanuj (Appointed w.e.f 20.12.2023	Executive Director	**NA**
		Shruti Ramanuj (Appointed w.e.f 20.12.2023	Executive Director	**NA**
		Manish Keshavlal Solanki (Appointed w.e.f 15.02.2024)	Independent Director	**NA**
		Utkarshkumar Sanjaykumar Dave (Appointed w.e.f 15.02.2024)	Independent Director	**NA**
2	The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year	**Directors and other Key Managerial Personnel**	**Designation**	**% increase remuneration**
		Samarth Prabhudas Ramanuj (Appointed w.e.f 20.12.2023	Executive Director	**NA**
		Shruti Ramanuj (Appointed w.e.f 20.12.2023	Executive Director	**NA**
		Manish Solanki (Appointed w.e.f 15.02.2024)	Independent Director	**NA**
		Utkarshkumar Dave (Appointed w.e.f 15.02.2024)	Independent Director	**NA**
		Vinita Hemant Ojha	Company Secretary	**NA**
3	The percentage increase or Decrees in the median remuneration of employees in the financial year	(0%) Decrease in Salary		
4	The number of permanent employees on the rolls of Company	4		

5	The explanation on the relationship between average increase in remuneration and Company performance	**No increment**
6	Comparison of the remuneration of the Key Managerial Personnel against the performance of the company	Net profit after tax 0
7	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial Remuneration	N.A.
8	Comparison of the each remuneration of the Key Managerial Personnel against the performance of the Company	Key Managerial Personnel
9	Key parameters for any variable component of remuneration availed by the directors	N.A.
10	Ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year	NA
11	It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial personnel and Senior Management	The Company is in compliance with its compensation policy.

For and on behalf of the Board
Diggi Multitrade Limited

Sd/-
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

Sd/-
Shruti Ramanuj
Director & CFO
DIN: 9093690

Date: 07/09/2026
Place: Thane

ANNEXURE- IV

1. **General Shareholder Information:**

a.	**AGM: Day, Date, Time and Venue**	At Wednesday, 30th September, 2026 at 01:00 PM through VC/OAVM deemed venue at the Registered Office situated at 312, Bldg K-2 Gala-5sagar Complex Owali Village Thane Bhiwandi-421302, shall be deemed venue of the AGM.
b.	**Financial Year**	1st April, 2025 to 31st March, 2026
c.	**Date of Book Closure**	Thursday 24th September, 2026 to Wednesday 30th September, 2026
d.	**Listing on Stock Exchanges**	The Shares of the Company are listed on the BSE Ltd. BSE Limited (SME Platform)
e.	**Scrip Code**	540811
f.	**Scrip ID**	DML
g.	**ISIN**	INE158R01012
h.	**Payment of Listing Fee**	The Company has paid Annual listing fees and confirm that no outstanding till 31st March, 2026.
.	**Market Price Data (High, Low during each month in last financial year 2025-26)**	(see table below)
j.	**Registrar and share transfer agents**	Purva Sharegistry (India) Pvt. Ltd. 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel (East), Mumbai-400011

Month	Open	High	Low
Apr 25	14.60	17.98	13.65
May 25	15.00	19.91	15.00
Jun 25	14.47	17.34	14.47
Jul 25	17.65	17.70	14.00
Aug 25	17.00	18.00	15.00
Sep 25	16.00	16.00	15.00
Oct 25	16.00	17.50	15.00
Nov 25	13.17	13.69	11.35
Dec 25	10.00	11.22	8.16
Jan 26	11.50	11.50	9.50
Feb 26	11.40	11.40	11.40
Mar 26	10.00	10.00	9.50

2. **Other Information**

I. Half-yearly financial results

The half yearly and annual results of the Company are available on the website of the Company www.diggimultitrade.co.in. The half-year results and annual results of the Company are regularly submitted to the Stock Exchanges in accordance with the SEBI (LODR) Regulations, 2015.

The 'Investors' section on the Company's website keeps the investors updated on material developments in the company by providing key and timely information such as financial results, annual reports etc. Members also have the facility of raising queries/making complaints on share related matters through a facility provided on the Company's website.

The Company has a dedicated help desk with email ID: info@diggimultitrade.com in the Secretarial Department for providing necessary information to the investors.

II. Official News Releases

Official news releases are made whenever it is considered necessary.

III. The presentation made to institutional investors or to the analysts

There was no specific presentation made to the investors or analysts during the year

IV. Dividend payment date: Not Applicable

Distribution of Shareholding as on 31st March, 2026

DISTRIBUTION OF SHAREHOLDING AS ON 03 April, 2026 OF COMPANY INE158R01012.							
Sr.No.	No. of shares	No. of Holders	% to Total Holders	Holding	% to Holding	Amount (Rs)	% to Capital
1	1 to 100	0	0	0	0	0	0
2	101 to 200	0	0	0	0	0	0
3	201 to 500	0	0	0	0	0	0
4	501 to 1000	0	0	0	0	0	0
5	1001 to 5000	62	31.47	300000	3.1	3000000	3.1
6	5001 to 10000	41	20.81	410000	4.24	4100000	4.24
7	10001 to 100000	78	39.59	2857500	29.53	28575000	29.53
8	100001 to Above	16	8.12	6110000	63.14	61100000	63.14
	Total	**197**	**99.99**	**9677500**	**100**	**96775000**	**100**

Pattern of Shareholding as on 31st March, 2026

Sr. No	Category of Shareholders	No. of shares Held	Percentage of holdings
1.	Promoters	43,20,000	44.64
2.	Foreign Institutional Investors/ Mutual Funds	Nil	Nil
3.	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	1017500	10.51
4.	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	3570000	36.89
6.	Non Resident Indians (NRIs)	45000	0.46
7.	Bodies Corporate	470000	4.86
8.	Any Other (specify)	255000	2.63
	Total	**96,77,500**	**100**

Dematerialization of Shares as on 31st March, 2026

The Equity Shares of the Company are compulsorily traded in dematerialized form with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL).

The Company has arrangement with National Securities Depository Ltd. (NSDL) as well as Central Depository Services (India) Limited (CDSL) for demat facility.

Particulars	No. of Shares	Percentage(in Share Capital)
Held in dematerialized Form in CDSL	80,15,000	82.82%
Held in dematerialized Form in NSDL	16,62,500	17.18%
Physical	0	0
Total Number of Shares	**96,77,500**	**100**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. Industry Overview

The real estate sector continues to be an important contributor to the Indian economy through its role in urbanisation, infrastructure development, employment generation and capital formation. The sector comprises various segments, including residential, commercial, retail, industrial, logistics and other real estate activities.

During the financial year 2025-26, the sector continued to witness evolving opportunities arising from urbanisation, infrastructure development, changing consumer preferences, increasing demand for quality real estate assets and greater adoption of technology. The industry, however, remained subject to factors such as financing costs, regulatory requirements, construction costs and prevailing economic conditions.

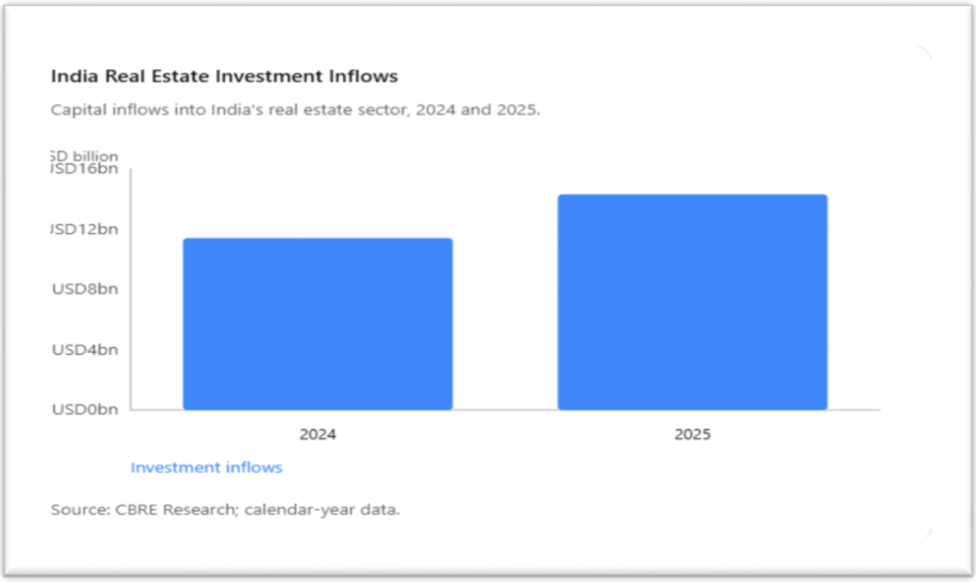
2. Industry and Market Developments

The Indian real estate sector demonstrated resilience during the year, supported by sustained demand for residential properties, development of commercial infrastructure and increasing investment in allied real estate segments.

Residential real estate continued to remain a key segment, with homebuyers showing preference for properties offering better connectivity, modern amenities, quality construction and access to social and civic infrastructure. Commercial real estate also continued to benefit from business expansion, organised retail, office-space requirements and the growth of technology-enabled workplaces.

The industrial and logistics segment continues to offer opportunities on account of growth in manufacturing, e-commerce, warehousing and transportation infrastructure.

Real estate investment inflows reached an all-time high of USD 14.3 billion in CY 2025, representing approximately 25% year-on-year growth, compared with USD 11.4 billion in 2024.



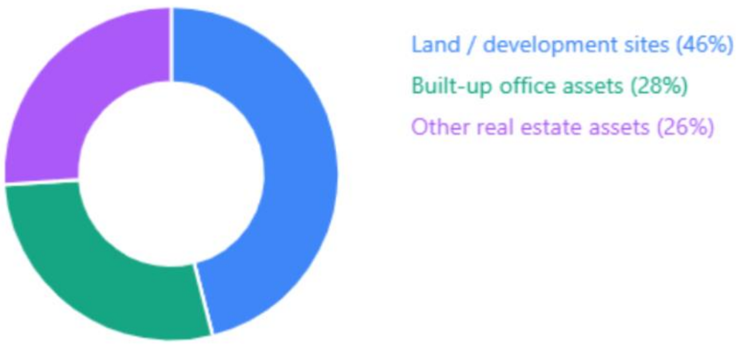
3. Key Growth Drivers

The principal factors supporting the long-term growth of the real estate sector include:

- Increasing urbanisation and migration towards cities;
- Rising household income and improving purchasing capacity;
- Development of roads, metro networks, airports and other infrastructure;
- Changing customer preferences towards quality and professionally managed properties;
- Government initiatives relating to housing and urban development;
- Increasing institutional participation and availability of structured capital; and
- Growing adoption of digital technologies across the real estate value chain.

India Real Estate Investment Mix – 2025

Major categories of real estate investment inflows in India during 2025.



Source: CBRE Research. Land/development sites represented over 46%; built-up office assets approximately 28%. Remaining categories are shown as balance.

4. Business Overview and Operational Performance

During FY 2025-26, the Company continued to evaluate and pursue opportunities in its existing business activities while remaining focused on strengthening its operational capabilities and creating sustainable value for its stakeholders.

The Company continues to assess market conditions and emerging business opportunities with a view to expanding and diversifying its operations. The management remains focused on prudent financial management, efficient utilisation of resources, regulatory compliance and maintaining a sustainable business model.

The Company's performance is influenced by factors such as prevailing market conditions, customer demand, operating costs, availability of capital, regulatory developments and the overall economic environment.

INDIA RESIDENTIAL REAL ESTATE – 2025

Indicator	2025
Residential sales	270,000+ units
New launches	270,000+ units
Market trend	Value-led / calibrated growth

5. Emerging Opportunities

The evolving real estate landscape presents opportunities across several segments, including:

- Residential and affordable housing;
- Premium and lifestyle developments;
- Commercial and office spaces;
- Warehousing and logistics facilities;
- Redevelopment of existing urban properties;
- Technology-enabled and sustainable real estate solutions; and
- Other emerging real estate and allied business opportunities.

The Company intends to evaluate suitable opportunities within its existing lines of business and explore new verticals, where commercially viable, with the objective of diversifying its operations, strengthening its market presence and creating additional avenues for sustainable growth.

6. Key Risks and Challenges

The Company's business and the real estate sector are subject to various risks, including changes in interest rates and financing costs, regulatory and statutory requirements, construction and operating cost inflation, market fluctuations, liquidity constraints, project execution risks and changes in customer demand.

Land and title-related matters, delays in approvals and infrastructure development, economic slowdown, increasing competition and technological changes may also affect the performance of businesses operating in the sector.

The Company seeks to manage these risks through appropriate business planning, regular monitoring of operations, prudent financial management, compliance with applicable laws and regulations, and continuous evaluation of market conditions.

7. Financial and Operational Performance

The financial and operational performance of the Company is dependent upon various factors, including revenue generation, operating expenses, working capital requirements, availability and cost of funds, asset utilisation and prevailing market conditions.

The management continues to focus on efficient resource utilisation, cost management, liquidity planning and strengthening the Company's financial and operational position.

The detailed financial performance of the Company for FY 2025-26 is provided in the financial statements forming part of this Annual Report.

8. Outlook

The long-term outlook for the Indian real estate sector remains positive, supported by urbanisation, infrastructure development, rising household income and continuing demand for residential and commercial assets.

The Company will continue to monitor market developments and evaluate opportunities that are aligned with its business objectives and available resources. The management remains committed to prudent financial management, operational efficiency, compliance with applicable laws and regulations, and sustainable growth.

The Company also proposes to explore opportunities to develop new verticals within its existing lines of business, wherever considered commercially viable, with a view to diversifying its operations, strengthening its market presence and addressing evolving market and customer requirements.

9. Internal Control Systems and Adequacy

The Company maintains appropriate internal control systems commensurate with the nature and scale of its operations. The management periodically reviews the effectiveness of such controls and takes appropriate measures, wherever required, to strengthen the control environment and ensure efficient operations, safeguarding of assets, reliable financial reporting and compliance with applicable laws and regulations.

10. Human Resources

Human resources remain an important component of the Company's operations. The Company seeks to maintain a professional and conducive working environment and encourages employees to contribute towards the achievement of organisational objectives.

The Company continues to focus on employee development, effective communication and maintaining appropriate human resource practices in accordance with its business requirements.

11. Cautionary Statement

Statements in this Management Discussion and Analysis describing the Company's objectives, expectations, estimates or predictions may constitute forward-looking statements within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied due to various factors, including changes in economic conditions, market dynamics, regulatory environment, availability and cost of funds, competition and other unforeseen developments. The Company assumes no obligation to publicly update any forward-looking statements, except as may be required under applicable laws and regulations.

For and on behalf of the Board
Diggi Multitrade Limited

Sd/-	**Sd/-**
Samarth Prabhudas Ramanuj	**Shruti Ramanuj**
Managing Director	**Director & CFO**
DIN: 06660127	**DIN: 9093690**

Date: 07/09/2026
Place: Thane

INDEPENDENT AUDITOR'S REPORT

To,
The Members of DIGGI MULTITRADE LIMITED,
Report on the Financial Statements

Opinion

We have audited the financial statements of **DIGGI MULTITRADE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report , the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 Companies Act, 2013 and the Rules there under, 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 opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters. We have not observed any matters that classifies as the key audit matter to be communicated in our audit report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the 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.

Responsibility of Management for 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 financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes 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 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 controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to 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. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 financial statements.

Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or the applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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 auditor's report to the related disclosures in the 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 auditor's 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. 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 1** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. 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.

c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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.

e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the Internal Financial Control with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure – 2".**

g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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 does not have any pending litigations which would have impact on its financial positions 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) There were no amounts which are required to be transferred, to the Investor Education and Protection Fund by the Company.

iv)

a. The Management has represented that, to the best of its knowledge and belied, no funds (which are material either individually or in the aggregated) 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 person or entity, including foreign entity ("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;

b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

c. Based on such audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v) The company has not declared or paid any divided during the year.

vi) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2015 is applicable from 1 April 2023.

Based on our examination, the company has used accounting softwares for maintaining its books of account, which does not have feature of recording audit trail (edit log) facility. Hence, we conclude and report that the company has not complied with the Rule 11(g) of the Companies (Audit and Auditors) Rules, 2015.

For, A K CHANDERIA & CO
Chartered Accountants
FRN: 0010361C

Sd/-
CA Purviben S Sharda
Partner
M.No. 144566
UDIN: 26144566NAADED7269

Date: 30.05.2026
Place: Ahmedabad

ANNEXURE -1

referred to in paragraph 1 of the section on "Report on other legal and regulatory requirements" of our report of even date

i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a)

A. The Company has maintained proper records showing full particulars, including quantitative details and situation of the Property, Plant and Equipment.

B. The company does not carry intangible assets during the financial year, hence reporting under clause 3 (i) (a) B is not applicable to the company.

(b) All the assets have been physically verified by the management during the year and no discrepancy was noticed on such verification.

(c) The Company does not have any immovable property as on balance sheet date hence reporting under clause 3 (i) (c) is not applicable to the company.

(d) The company has not revalued any Property, Plant and Equipment or intangible assets during the year, hence reporting under clause 3 (i) (d) is not applicable to the company.

(e) No Proceeding have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. In respect of the Company's Inventories:

(a) Physical verification of inventory has been conducted at reasonable intervals by the management and in our opinion the coverage and procedure of such verification by the management is appropriate discrepancies noticed during physical verifications have been properly dealt with in the books of account.

(b) The Company has not been sanctioned any working capital limits at any points of time during the year, from banks or financial institutions on the basis of security of security of current assets and hence reporting under clause 3 (ii)(b) of the order is not applicable.

iii. In our Opinion and According to information and explanation given to us by the management, during the year the Company has not provided any guarantee or security whereas the company has granted loans or advances in the nature of loans secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties in respect of which the information is as under:

a. The details of loans and investments outstanding as at the yearend is as below:

	Loans	Investments	Guarantee/ Security
Aggregate amount granted/provided during the year to:			
Subsidiaries	-	-	-

Associate Entities	-	-	-
Other Entities	2.20	-	-
Balance outstanding as at the balance sheet date:			
Subsidiaries	-	-	-
Associate Entities	-	-	-
Other Entities	701.82	-	-

b. Since, there are no written terms and conditions of the advances given in the nature of loan are provided we are not able to comment on whether such conditions are prejudicial to the company's interest or not. However, the company has not received any income in nature of interest or any other form with respect to such advances amounting to Rs. 701.82 Lakhs outstanding as at balance sheet date.

c. in respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated hence we are unable to comment on the regularity of repayments or receipts

d. No amount is overdue, for more than ninety days, hence reporting under this clause is not applicable.

e. During the year, no loan or advance in the nature of loan granted has fallen due hence reporting under this clause is not applicable.

f. The company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, the aggregate amount of loans granted to related parties and % thereof total amount is as under

	All Parties	Related Parties
Aggregate of Loans	2.20	-
Repayable on Demand	2.20	-
Percentage of loans to the total loans granted	100%	-

iv. In our opinion and according to the information and explanations given to us, the company has not complied with the provisions of section 185 or section 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and securities provided, as applicable. Since, the company has not received any income in nature of interest or any other form with respect to such advances amounting to Rs. 701.82 lakhs outstanding as at balance sheet date;

v. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

vi. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

vii. In respect of statutory dues:

(a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Goods & Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities except TDS.

(b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

viii. In our opinion and according to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix. In our opinion and according to the information and explanations given to us, in respect of loans taken and funds raised:

(a) The company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.

(b) The company has not been declared willful defaulter by any bank or financial institutions or government or any government authority.

(c) The company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the company, no funds are raised on short term basis have, prima facie, not been used during the year for long-term purposes by the company.

(e) On an overall examination of the financial statements of the company, the company has not taken any funds from any entity or person on account of or to meet the obligations of subsidiaries.

(f) The company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the order is not applicable.

x. In respect of money raised:

(a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. In respect of fraud:

(a) No fraud by the company and no material fraud on the company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) We have taken into consideration the whistle blower complaints received by the company during the year (and upto the date of this report, while determining the nature, timing and extent of our audit procedures.

xii. The Company is not a Nidhi Company hence reporting under clause 3 (xii) of the Order is not applicable.

xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv. In respect of Internal Audit System:

(a) In our opinion the company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Hence, provisions of section 192 of the Companies Act, 2013 are not applicable to the company.

xvi.

(a) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and hence reporting under clause 3 (xvi) (a) to (c) of the Order are not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3 (xvi) (d) of the Order is not applicable.

xvii. The company has incurred cash loss of Rs. 11.45 lakhs during the financial year covered by our audit and has incurred cash loss of 10.63 lakhs in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the company during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment 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 attentions, which causes us to believe that any material uncertainty exists on the date of the audit report indicating that the 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 upto 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.

xx. In our opinion and according to the information and explanations given to us, the provisions of section 135 of the Companies Act, 2013 are not applicable to the company and hence reporting under clause 3(xx) (a) and (b) of the order is not applicable.

xxi. According to the information and explanations given to us, the company is neither holding nor subsidiary of any company and hence reporting under clause 3(xxi) of the order is not applicable.

For, A K CHANDERIA & CO
Chartered Accountants
FRN: 0010361C

Sd/-
CA Purviben S Sharda
Partner
M.No. 144566
UDIN: 26144566NAADED7269

Date: 30.05.2026
Place: Ahmedabad

ANNEXURE -2

Referred To In Paragraph 2 (F) Of the Section on "Report On Other Legal And Regulatory Requirements" Of Our Report Of Even Date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

To the Members of Diggi Multitrade Limited

We have audited the internal financial controls over financial reporting of Diggi Multitrade Limited ("the Company") as of March 31, 2026 which is based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Tread way Commission (2013 framework) (the COSO 2013 criteria) in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established under the COSO 2013 criteria, which considers the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting in COSO 2013 criteria, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, A K CHANDERIA & CO
Chartered Accountants
FRN: 0010361C

Sd/-
CA Purviben S Sharda
Partner
M.No. 144566
UDIN: 26144566NAADED7269

Date: 30.05.2026
Place: Ahmedabad

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471
Balance Sheet as at March 31,2026

(Amount in lakhs)

	Particulars	Note No.	As At March 31, 2026	As At March 31, 2025
I	**EQUITY & LIABILITIES**			
1	**Shareholders' fund**			
	Share capital	1	9,67,75,000.00	9,67,75,000.00
	Reserves and surplus	2	39,38,481.00	52,45,884.00
			10,07,13,481.00	**10,20,20,884.00**
2	**Non current liabilities**			
	Long-Term Borrowings	3	79,45,000.00	74,68,000.00
	Deferred Tax Liabilities (net)	4	-	
	Other Long-Term Liabilities		-	-
	Long-Term Provisions		-	-
			79,45,000.00	**74,68,000.00**
3	**Current liabilities**			
	Short-Term Borrowings	5	-	-
	Trade Payables	6	1,05,91,140.00	95,68,462.00
	Other Current Liabilities	7	3,52,985.00	3,65,141.00
	Short-Term Provisions	8	3,75,000.00	10,31,758.00
			1,13,19,125.00	**1,09,65,361.00**
	TOTAL		**11,99,77,606.00**	**12,04,54,245.00**
II	**ASSETS**			
4	**Non current assets**			
	Property, plant and Equipment and Intangible Assets	16	2,76,357.00	4,15,208.00
	Non-Current Investments	9	51,81,250.00	51,81,250.00
	Deferred Tax Assets (net)		99,631.00	74,476.00
	Long-Term Loans and Advances	10	-	-
	Other Non-Current Assets		62,48,000.00	62,48,000.00
			1,18,05,238.00	**1,19,18,934.00**
5	**Current assets**			
	Current Investments			

	Inventories	11	4,75,803.00	8,31,094.00
	Trade Receivables	12	3,72,33,815.00	3,73,73,874.00
	Cash & Cash Equivalents and Bank Balance	13	1,84,907.00	2,72,204.00
	Short-Term Loans and Advances	14	7,02,77,843.00	7,00,58,139.00
	Other Current Assets	15	-	-
			10,81,72,368.00	**10,85,35,311.14**
TOTAL			**11,99,77,606.00**	**12,04,54,245.00**

See accompanying notes to the financial statements.

As per our audit report of even date

For A K CHANDERIA & CO
Chartered Accountants
FRN :0010361C

Sd/-
CA PURVI SANDIP SHARDA
(Partner)
Membership No. 144566

For and on behalf of Board of Directors
DIGI MULTITRADE LIMITED

Sd/-
Samarth Ramanuj
Managing Director
(DIN NO-07871784)

Sd/-
Shruti Ramanuj
Director & CFO
PAN: BIEPA7652K

Place: Ahmedabad
Date: 30/05/2026

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471

Statement of Profit and Loss for the period ended on March 31, 2026

(Amount in lakhs)

	Particulars	Note No.	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
I	**Incomes:**			
	Revenue From Operations	17	11,43,716.00	2,05,99,173.00
	Other income	18	7,93,520.00	25,438.00
	Total Income		**19,37,236.00**	**2,06,24,611.00**
II	**Expenses:**			
	Cost of Materials Consumed	19	9,66,830.00	2,00,26,075.00
	Purchases of Stock-in-Trade		-	-
	Changes in Inventories	20	3,55,291.00	- 8,31,094.00
	Employee Benefits Expense	21	5,04,013.00	6,63,007.00
	Finance Costs	22	20,733.00	398.00
	Depreciation and Amortisation Expense	16	1,38,842.00	1,33,895.00
	Other Expenses	23	12,84,085.00	14,29,014.00
			32,69,794.00	**2,14,21,295.00**
III	**Profit/Loss before tax (I-II)**		**-13,32,558.00**	**- 7,96,684.00**
IV	**Tax expense**			

	Current Tax	-	
	Adjustment of previous year tax adjustments	-	4,00,000.00
	Deferred tax	-25,155.00	-10,178.00
		-25,155.00	3,89,822.00
V	**Profit/Loss for the year (III-IV)**	**-13,07,403.00**	**-11,86,506.00**
VI	**Earnings per share**		
	Basic	-1,307.40	-1,186.51
	Diluted	-1,307.40	-1,186.51

As per our audit report of even date attached

For A K CHANDERIA & CO	**For and on behalf of Board of Directors**	
Chartered Accountants	**DIGI MULTITRADE LIMITED**	
FRN :0010361C		
Sd/-	**Sd/-**	**Sd/-**
CA PURVI SANDIP SHARDA	**Samarth Ramanuj**	**Shruti Ramanuj**
Partner	**Director**	**Director**
Membership No. 144566	**(DIN NO-07871784)**	**PAN: BIEPA7652K**
Place: Ahmedabad		
Date: 30/05/2026		

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31.03.2026

Particulars	**FY 2025-26**	**FY 2024-25**
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) Before Tax	-13.33	-11.97
Adjustments for non-cash & non-operating items:		
+ Depreciation and Amortisation Expense	1.39	1.34
+ Finance Costs (Bank charges & interest)	0.21	0
Operating Profit before Working Capital Changes	**-11.73**	**-10.63**
Adjustments for changes in working capital items:		
(Increase) / Decrease in Inventories	3.55	-8.31
(Increase) / Decrease in Trade Receivables	1.4	-126.67
Increase / (Decrease) in Trade Payables	10.23	93.29
Increase / (Decrease) in Other Current Liabilities	-0.12	-22.19
Increase / (Decrease) in Short-Term Provisions	-6.57	9.24
(Increase) / Decrease in Short-Term Loans & Advances	-2.2	-3.8
Increase / (Decrease) in Other Current Assets		-0.09
Increase / (Decrease) in Other non Current Assets		-3.5
Cash Generated from / (Used in) Operations	-5.44	-72.66
Less: Taxes Paid / Refund Adjustments	0	
Net Cash Flow from Operating Activities (A)	**-5.43**	**-72.66**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Property, Plant & Equipment	0	0
(Increase) / Decrease in Non-Current Assets / Investments	0	0
Net Cash Flow from Investing Activities (B)	0	0
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Long-Term Borrowings	4.77	74.68
Less: Finance Costs Paid	-0.21	0
Net Cash Flow from Financing Activities (C)	4.56	74.68
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	-0.87	2.02
+ Cash & Cash Equivalents at Beginning of the Year	2.72	0.70
Cash & Cash Equivalents at End of the Year	1.85	2.72

As per our audit report of even date

For A K CHANDERIA & CO	**For and on behalf of Board of Directors**	
Chartered Accountants	**DIGI MULTITRADE LIMITED**	
FRN :0010361C		
Sd/-	Sd/-	Sd/-
CA PURVI SANDIP SHARDA	**Samarth Ramanuj**	**Shruti Ramanuj**
(Partner)	**Managing Director**	**Director & CFO**
Membership No. 144566	**(DIN NO-07871784)**	**PAN: BIEPA7652K**
Place: Ahmedabad		
Date: 30/05/2026		

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471
Notes on Financial Statements for the year ended 31st March, 2026

(Amount in lakhs)

	Particulars	As at March 31, 2026	As at March 31, 2025
1	**Share Capital**		
	Authorised capital :		
	10000000 (P.Y. 10000000) Equity Shares of Rs.10/-each	10,00,00,000.00	10,00,00,000.00
		10,00,00,000.00	**10,00,00,000.00**
	Issued, Subscribed & Paid up capital :		
	9677500 (P.Y. 9677500) Equity Shares of Rs.10/-each	9,67,75,000.00	9,67,75,000.00
		9,67,75,000.00	**9,67,75,000.00**
	Reconciliation of number of shares outstanding		
	Equity Shares as at the beginning of the year		96,77,500.00
	Add : Shares issued during the year	96,77,500.00	
	Equity Shares outstanding as at the end of the year	**96,77,500.00**	**96,77,500.00**

Terms & rights attached to Equity share holders

The company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amount in proportion to their shareholding.

Details of share holders holding more than 5% of the subscribed capital

Name of Shareholder	As at March 31,2026		As at March 31,2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Raja LACHHAMANDAS UTWANI	1964158	20.3	1964158	20.3
SAMARTH PRABHUDAS RAMANUJ	1262842	13.08	1262842	13.08
VISHAL BHATT	7700000	7.96 %	7700000	7.96%

	Particulars	As at March 31, 2026	As at March 31, 2025
2	**Reserves and surplus**		
	Surplus as per the Profit & Loss statement		
	Share Premium Reserve	78,00,000.00	78,00,000.00
	Balance As per Last Balance Sheet	-25,54,116.00	-1367610.00
	Add : Net profit / (loss) for the year	-13,07,403.00	-1186506.00
	Profit & Loss Account	**39,38,481.00**	**5245884.00**

3	**long term liabilities**		
	Unsecured Loan From Related Parties	79,45,000.00	74,68,000.00
		79,45,000.00	**74,68,000.00**
4	**Deferred tax Liabilities & asset**		
	Deferred tax libilities (Net)		
	Deferred tax asset (Net)	99,631.00	74,476.00
		99,631.00	**74,476.00**
5	**Short term borrowings**		
	Current Maturities of Long-term Borrowings		
	Secured		
	Unsecured		
		-	-
6	**Trade payables**		
	Total outstanding dues of micro enterprise and small enterprise	1,12,29,801.00	**94,33,819.00**
	Total outstanding dues of creditors other than micro enterprise and small enterprise	-	1,34,643.00
	Unbilled dues		
	Advance to Supplier	6,38,661.00	
		1,05,91,140.00	**95,68,462.00**
a	The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year.	-	-
b	the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
c	the amount of interest due and payable for the period of detay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006.	-	-
d	the amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
e	the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Ageing of Trade Payables

Particulars (Outstanding from due date of payment / from date of transaction)	As at March 31, 2026	As at March 31, 2025
(i) MSME		
Unbilled		
Not due	-	-
Less than 1 year	14,82,239.00	9433819
1-2 years	97,47,562.00	-
2-3 years	-	
More than 3 years	-	-
	1,12,29,801.00	**94,33,819.00**
(ii) Others		
Unbilled		
Not due	-	-
Less than 1 year	-	**1,28,713.00**
1-2 years		5,930.00
2-3 years		
More than 3 years		-
	-	**1,34,643.00**
(iii) Disputed dues - MSME		
Unbilled	-	-
Not due	-	-
Less than 1 year	-	
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	-	**-**
(iv) Disputed dues – Others		
Unbilled	-	-
Not due	-	-
Less than 1 year	-	
1-2 years	-	
2-3 years	-	

	More than 3 years	-	-
7	**Other current liabilities**		
	Statutory Liabilities	1,59,276.00	202632.00
	Advances from Customers	31,200.00	
	Outstanding Expenditures		
	Other payables (specify nature)	1,62,509.00	1,62,509.00
		3,52,985.00	**3,65,141.00**
8	**Short term provision**		
	Others	-	1,31,758.00
	Provision for Expenses	3,75,000.00	9,00,000.00
		3,75,000.00	**10,31,758.00**
9	**Non-Current Investments**		
	Investments (At cost):		
	B) Other investments		
	Investment in equity instruments of other entities (Unquoted, fully paid up)	51,81,250.00	51,81,250.00
		51,81,250.00	**51,81,250.00**
10	**Long-Term Loans and Advances**		
	Security deposits		
	Secured, considered good		
	Unsecured, considered good		
	Doubtful		
		-	-
	Other Non-Current Assets		
	Rent Deposit	4,10,000.00	4,10,000.00
	BSE	3,38,000.00	3,38,000.00
	C&F Deposit	55,00,000.00	55,00,000.00
		62,48,000.00	**62,48,000.00**
11	**Inventories**		
	Finished Goods	4,75,803.00	8,31,094.00
		4,75,803.00	**8,31,094.00**
12	**Trade receivables**		

Trade receivables outstanding for a period exceeding six months		
Secured, considered good		
Unsecured, considered good	3,72,33,815.00	1,77,56,350.00
Doubtful		
Other Trade receivables		
Secured, considered good		
Unsecured, considered good	-	1,96,17,524.00
	3,72,33,815.00	**3,73,73,874.00**

As on March 31, 2026

Particulars (Outstanding from due date of payment / from date of transaction)	As at March 31, 2026	2025
(i) Undisputed Trade Receivables - Considered good		
Unbilled	-	-
Not due	-	-
Less than 6 months		1,96,17,523.75
6 months-1 year	660.00	
1-2 years	1,94,76,805.00	
2-3 years		
More than 3 years	1,77,56,350.00	1,77,56,350.00
	3,72,33,815.00	**3,73,73,873.75**
(ii) Undisputed Trade Receivables - which have significant increase in credit risk		
Unbilled	-	-
Not due	-	-
Less than 6 months	-	
6 months-1 year	-	
1-2 years		
2-3 years	-	
More than 3 years		
(iii) Disputed Trade Receivables - Considered Good		
Unbilled	-	-
Not due	-	
Less than 6 months	-	
6 months-1 year	-	
1-2 years	-	

2-3 years	-	
More than 3 years	-	
(vi) Disputed Trade Receivables - which have significant increase in credit risk	-	-
Unbilled	-	-
Not due	-	-
Less than 6 months	-	-
6 months-1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-

13	**Cash and cash equivalents**		
	Cash on hand	2,500.00	53,614.00
	Balances with bank	1,82,407.00	2,18,590.00
	In current accounts		
		1,84,907.00	**2,72,204.00**
14	**Short term loans and advances**		
	Loans and advances to related parties		
	Unsecured, considered good	7,01,81,640.00	7,00,43,640.00
	Advance Tax & TDS	5,499.00	14,499.00
	GST Receivable	90,704.00	
		7,02,77,843.00	**7,00,58,139.00**
15	**Other current assets**		
	Others		
		-	-

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471
Notes on Financial Statements for the year ended 31st March, 2026
(Amount in lakhs)

	Particulars	For the Year Ended March 31, 2026	2025
17	**Revenue from Operations**		
	Sales of Goods	11,43,716.00	2,05,99,173.00
			-
		11,43,716.00	**2,05,99,173.00**
18	**Other Income**		
	Other Income	7,93,520.00	25,438.00
		7,93,520.00	**25,438.00**
19	**Cost of Materials Consumed**		
	Opening	-	
	Purchase	9,66,830.00	2,00,26,075.00
	Closing	-	
		9,66,830.00	**2,00,26,075.00**
	Purchases of Stock in Trade	**0**	0
		-	**-**
20	**Changes in Inventories**		
	Opening of Finish Goods	8,31,094.00	
	Closing of Finish Goods	4,75,803.00	8,31,094.00
		3,55,291.00	**-8,31,094.00**
21	**Employees Benefit Expense**		
	Salaries	4,83,063.00	6,63,007.00
	Direct Wages	20,950.00	
		5,04,013.00	**6,63,007.00**
22	**Finance cost**		
	Interest on income tax	903.00	
	Bank Charges	19,830.00	398.00
		20,733.00	**398.00**
23	**Other expenses**		
	Transporation	46,980.00	
	Advertisement Exps	7,920.00	
	Travelling Exps	1,104.00	
	Commission Charges	29,000.00	
	Income Tax	27,200.00	
	Rent Exp	1,66,748.00	3,65,000.00
	Discount Allowed	9,456.00	
	Audit Fees	4,40,000.00	1,10,000.00
	Consulting & Legal Fees	1,41,076.00	8,00,000.00
	Dues and Subscription	3,55,205.00	
	Rates and Taxes	6,296.00	
	BSE/Depository Charges	53,100.00	50,000.00
	Other expenses	-	1,04,014.00
		12,84,085.00	**14,29,014.00**