



DIKSAT TRANSWORLD LTD

29th May 2026

General Manager
BSE Limited
Listing & compliance
Listing centre Department
Phirozejeejeebhoy towers
Dalal Street
Mumbai – 400 001
Maharashtra

Dear sir

Sub: Outcome of Board Meeting and submission of Standalone audited financial results For the half year ended 31st March 2026- Reg.

- Ref.: 1. BSE scrip code 540151
2. Our letter dated 11th May 2026
3. Compliance under Regulation 30 read with Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015

We request your kind attention to the above subject and reference. We have intimated that our board meeting will be held on 29th May 2026. In compliance of Regulation 30 and 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015 we wish to inform you that Board of Directors of the company in its meeting held on 29th May 2026 has considered and approved the standalone, cash flow statement audited Financial Results for the year ended 31st March 2026.

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

The meeting of the Board of Directors commenced at 4.00 P.M and concluded at 4.30P.M. This is for your information and records.

Thanking you
Yours truly
For Diksat Transworld Limited

MEENAKSHI YADAV Digitally signed by
MEENAKSHI YADAV
Date: 2026.05.29
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Mrs. Meenakshi Yadav
Whole Time Director
DIN No. : 05238058
Encl.: as above

CIN - L63090TN1999PLC041707

NO.3, DEENA DHAYALU STREET, T-NAGAR, CHENNAI- 600017, TAMILNADU, INDIA.

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To
The Board of Directors
DIKSAT TRANSWORLD LIMITED
No.3, Deenadayalu Street,
T-Nagar, Chennai – 600017,
Tamil Nadu, India

1. We have reviewed the accompanying statement of unaudited financial results of **DIKSAT TRANSWORLD LIMITED** (“the Company”) for the financial year ended March 31, 2026. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. The Statement has been prepared in accordance with the accounting principles generally accepted in India and the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. As per the information and explanation given by the management, the Company is exempt from mandatory adoption of Indian Accounting Standards (Ind AS) in terms of MCA notification dated February 16, 2015 applicable to companies listed on SME Exchange under Chapter XB of SEBI (ICDR) Regulations, and accordingly the Company has prepared the financial results under applicable Accounting Standards.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. A review of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (LODR) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. As per the information and explanation given by the management, pursuant to the Ministry of Corporate Affairs (MCA) notification dated February 16, 2015, companies whose securities are listed on SME Exchange as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations are exempted from the compulsory requirement of adoption of Indian Accounting Standards (Ind AS). Accordingly, the Company has prepared these financial results in accordance with the Accounting Standards ("AS") notified under the Companies (Accounting Standards) Rules, 2021.

FOR
CHARTERED ACCOUNTANTS
M.C. RANGANATHAN & CO.

SHANTHI
COMMANDUR
R MADOOR

Digitally signed by SHANTHI COMMANDUR
MADOOR
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cn=SHANTHI COMMANDUR MADOOR
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M.C. Shanthi

Partner

M.No.

018606

Place : Chennai

Date : 29-05-2026

UDIN : 26018606KUYKSH5224



DIKSAT TRANSWORLD LTD

AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED AS AT 31ST MARCH 2026

(Rs. In lakhs)

Particulars	Standalone As at the current year ended on 31.03.2026 (Audited)	Standalone As at the current year ended on 31.03.2025 (Audited)
I. Equity and Liabilities		
1. Shareholders funds		
a) share capital	1754.29	1754.29
b) Reserves and surplus	654.64	773.87
c) Money received against share warrants		
Sub- total shareholders funds	2408.93	2528.16
2. Share application money pending allotment		
3. Non-current Liabilities		
a) Long term borrowings	520.84	528.60
b) Deferred tax liabilities (Net)	0.00	0.00
c) Long-term provisions	20.65	24.87
d) Other Long term liabilities	0.00	
Sub-total Non current liabilities	541.49	553.47
4. Current Liabilities		
a) Short-term borrowings	7.09	45.07
b) Trade payable	143.80	
i) total outstanding dues of micro enterprises and small enterprises		
ii) total outstanding dues of creditors other than micro enterprises and small enterprises		106.21
c) other current liabilities	161.72	85.46
d) Current liabilities of Long term debt		
e) short term provisions		
Sub-total current liabilities		236.74
	312.61	
Total- Equity and liabilities	3263.03	3318.37

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Particulars	Standalone As at the current year ended on 31.03.2026 (Audited)	Standalone As at the current year ended on 31.03.2025 (Audited)
II. Assets		
I Non-current assets		
a).Fixed Assets	481.88	
i) Tangible assets	0.13	539.28
ii) Intangible assets		0.20
iii) capital work-in progress		
iv) Goodwill on consolidation		
b) Non current Investments	6.37	
c) Deferred tax assets (net)		9.33
d) long-term loans and advances	389.69	389.69
e) Other non current assets		
Sub total Non current assets	878.07	938.50
2. Current assets		
a) current Investments		
b) Inventories	648.77	648.74
c) Trade Receivables	1046.66	1162.99
d) Cash and bank balances	84.41	93.15
e) short – term loans and advances	100.44	69.44
f) other current assets	504.69	405.55
Sub-total current assets	2384.96	2379.87
Total	3263.03	3318.37

For Diksat Transworld Limited

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MEENAKSHI YADAV
Date: 2026.05.29 16:25:36
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Mrs. Meenakshi Yadav
Whole Time Director
DIN No. : 05238058
Date : 29th May 2026
Place : Chennai.

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DIKSAT TRANSWORLD LTD

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. In lakhs)

Particulars	Standalone for the Six months ended FROM 01.10.2025 to 31.03.2026	Standalone For the year ended 31.03.2025	Standalone For the year ended 31.03. 2026	Standalone For the year ended 31.03. 2025
	(Audited) 01.10.2025 to 31.03.2026	(Audited) 01.10.2024 to 31.03.2025		
I. Revenue from operations (net)	77.66	347.56	181.19	453.55
II. Other Income	4.30	0.41	4.30	0.41
III. Total Revenue (I+II)	81.96	347.97	185.49	453.96
IV. Expenses				
Cost of Production Expenses	80.48	101.26	176.25	161.00
Employee benefit expenses	18.44	20.39	37.02	63.90
Financial costs/other expenses	1.04	0.02	4.21	83.17
Depreciation and amortisation expenses	50.25	66.16	57.46	94.07
Administration expenses	(13.86)	37.37	26.63	47.83
Total expenses	136.35	225.20	301.59	449.97
V. Profit (Loss) before exceptional and extraordinary items and tax (III-V)	(54.39)	122.77	(116.09)	3.99
Prior period items – Rent				
VI Exceptional Items				
VII. Profit (Loss) before extraordinary items and tax (V-VI)	(54.37)	122.77	(116.09)	3.99
VIII. Extraordinary items				
IX. Profit (Loss) before tax(VII-VIII)	(54.37)	122.77	(116.09)	3.99
X. Tax Expense				
1. Current tax				

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2. Deferred tax(Liability)	(1.35)	2.30	(2.96)	(2.46)
3. Income tax relating to previous years (+) or(-)				
XI. Profit (loss) for the period from continuing operations	(55.72)	124.07	(119.05)	6.45
XII. Profit (loss) from discontinuing operations				
XIII. Tax expense of discontinuing operations				
XIV. Profit (loss) from discontinuing operations (after tax) (XII-XIII)	—			
XV. Profit (loss) for the period (XI+XIV)	(55.72)	124.07	(119.05)	6.45
XVI. Minority Interest				
XVII Profit and loss for the period	(55.72)	124.07	(119.05)	6.45
XVI. Earnings per equity share				
Basic	(0.31)	0.71	(0.67)	0.02
Diluted	(0.31)	0.71	(0.67)	0.02

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2026
(unaudited)
(Rs. In lakhs)

Particulars	Standalone For the year ended 31.03.2026 (Audited)	Standalone As at the current year ended on 31.03.2025 (Audited)
Cash Flow from operating activities		
Net profit before taxation	(116.09)	3.99
Add: Depreciation	57.46	47.83
Provision for tax	(4.21)	
Prior period reversal	(0.17)	
Interest Paid		83.17
Cash flow before working capital changes	(54.59)	134.99
(Increase)/Decrease in Sundry debtors	116.33	(58.70)
(Increase)/Decrease in Inventories	(0.03)	127.32
(Increase)/Decrease in Short term loans and advances		
(Increase)/Decrease in other current assets	(114.26)	(625.56)
(Increase)/Decrease in Trade payables	37.59	29.66
(Increase)/Decrease in other current liabilities	56.16	(16.00)
(Increase)/Decrease in Short term provisions		(392.45)
Less: Income tax		1.95
Net cash flow from operating activities	41.20	(390.50)
Cash flow from Investing activities	(45.74)	419.96
Less: purchase of fixed assets and capital work-in-progress		(60.88)
Purchase of Goodwill		
Minority Interest		

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Sale of fixed assets		
Net cash flow used in investing activities		359.08
Cash flow from Financing activities		
Add: Increase in share capital		
(increase) /Decrease in Long term Advances		83.17
(increase)/ Decrease in short term borrowings		469.11
Repayment of long term borrowings		(446.42)
Less Amount of Interest paid	(4.21)	
Net (Increase)/decrease in cash and cash equivalents	(49.95)	(60.48)
Opening Balance	93.15	185.05
Net cash flow during the year	(8.74)	(91.90)
Closing balance	84.40	93.15

Notes:

1.The above said financial results were reviewed by the audit committee and approved by the board of directors at their meeting held on Friday 29th March 2026.

2.Recognition of Financial Assets /Financials Liability

The company recognises Financial assets and Financial liabilities when it becomes a party to the contractual provisions of the instrument. All Financial Assets (except Net investment) and financial liabilities (Except borrowings) are recognised at the fair value on initial recognition, except for trade receivables and security deposits which are initially measured at transaction price.

3. As required under Regulation 33 of the SEBI (LODR) Regulation 2015, the statutory or the year ended 31st March 2026, which was also taken on record by the audit committee and board at their meeting held on Friday 29th March 2026. The report does not have any impact on the aforesaid financial results which needs explanation by the board.

4.. Earnings per share: Earnings per share has been calculated on the weighted average of the share capital outstanding during the half year. Half yearly EPS is not annulised.

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

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6. As per MCA notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in chapter XB of SEBI (Issue of capital and disclosure requirements) Regulations 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of the financial results.

7. The company is into single segment of business and the segmental revenue statement is not applicable.

8. Statement of Assets and liabilities as on 31st March 2026 is enclosed.

For Diksat Transworld Limited

MEENAKSHI YADAV
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MEENAKSHI YADAV
Date: 2026.05.29
16:26:17 +05'30'

Mrs. Meenakshi Yadav
Whole time Director
DIN No. : 05238058
Date : 29th March 2026
Place : Chennai.

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