DIKSAT TRANSWORLD LTD

Date: 31-07-2026

To,
BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 540151

Sub: Revised Outcome of the Board Meeting held on May 29, 2026

Dear Sir/Madam,

In continuation of the earlier outcome submitted for the Board Meeting held on May 29, 2026, regarding consideration and approval of the standalone audited Financial Results, Statement of Assets and Liabilities & cash flow statement for the year ended March 31, 2026 along with Independent Auditors Report, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that we have rectified the clerical/typographical error in the Independent Auditors Report.

We are hereby submitting the revised outcome after rectifying the clerical/typographical errors for the good corporate governance.

A copy of the aforesaid standalone Audited Financial Results, Statement of Assets and Liabilities & Cash Flow Statement along with Auditors Report with an unmodified opinion is annexed for your reference.

The aforesaid results are also being disseminated on Company's website at https://www.diksattransworldlimited.in/investor_relations.php?invesid=2

You are requested to kindly update above information on your record.

This is for your information and records.

Thanking you,

Yours faithfully,

For Diksat Transworld Limited

MEENAKSHI YADAV Digitally signed by MEENAKSHI YADAV
Date: 2026.07.31 15:30:15 +05'30'

Meenakshi Yadav
Whole Time Director
DIN: 05238058

Independent Auditors' Report

To the Members of M/s Diksat Transworld Limited

Report on the Audit of Standalone Financial Statements

1. Opinion

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

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

a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2026; and

b) in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date.

c) in the case of Cash flow statement of the cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditors' Responsibilities for the Audit of the Standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

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

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

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

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

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

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

This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements. As part of an audit in accordance with Standards on Auditing (SAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. However, under section 143(3)(i) of Companies Act 2013, this company is exempted from reporting Internal Financial Control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in

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the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

6. Report on other Legal and Regulatory Requirements

i) As required by the Companies (Auditor's Report) Order, 2020 ("the order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **"Annexure A"** statement on the matters specified in the paragraphs 3 and 4 of the Order to the extent applicable.

ii) As required by section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The balance sheet, the statement of profit and loss and dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

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e) On verification of MCA Portal for the company directors' details, none of the directors is disqualified as on 31st March 2026, from being appointed as a director in terms of Section 164(2).

f) Reporting on Internal Financial Control under section 143(3)(i) of the act does not arise, as the company's turnover and borrowings are within the exemption limit specified in the act.

g) The company has paid/provided any remuneration to its directors during the year. Accordingly, the reporting requirements under Section 197(16) of companies Act, 2013 are not applicable.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations as on 31st, March 2026 on its financial position in its financial statements.

(ii)The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

(iii) According to the information and explanation given to us there are no amount which is required to be transferred to Investor Education and Protection Fund.

(iv) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

M C RANGANATHAN & CO. ★ CHENNAI 600 017 ★ CHARTERED ACCOUNTANTS (v)The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

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

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

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

M C SHANTHI

[Partner]

Membership No:018606

Firm Reg. no.: 003061S

Place : Chennai
Date : 29-05-2026
UDIN : 26018606KUYKSH5224

M.C. RANGANATHAN & CO. CHENNAI 600 017 CHARTERED ACCOUNTANTS

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

1. Property Plant and Equipments:

a. The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.

b. The Company has maintained proper records showing full particulars of Intangible assets.

c. As explained to us, Property, Plant and Equipment have not been physically verified by the management at reasonable

d. The title deeds of immovable properties are held in the name of the company.

e. The Company has not revalued any of its property, plant and equipment and intangible assets during the year.

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

2. Inventory:

a. In our opinion and according to the information and explanation given to us, the inventories are rights purchased by the management and hence not subject to physical verification.

b. According to the information and explanations given to us, the Company has not been sanctioned working capital facility in excess of ₹5 Crores, in aggregate, at any point of time during the year from banks or financial institutions on the basis of security of current assets and hence reporting under clause (ii)(b) of paragraph 3 of the Order is not applicable.

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3. Loans, Guarantee and Advances given:

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

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

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

5. Deposits:

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

6. Maintenance of costing records:

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

7. Deposit of statutory liabilities:

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

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

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

8. Unrecorded Income:

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

9. Default in repayment of borrowings:

a) In our opinion, the company has not defaulted in the repayment of loans or other borrowings in the payment of interest thereon to any lender during the year.

b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

c) The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year and hence reporting under clause (ix) (c) of paragraph 3 of the order is not applicable.

d) The company has not raised funds on short term basis. Hence reporting under clause (ix)(d) of paragraph 3 is not applicable.

e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its associates, hence reporting under clause (ix) (e) of paragraph 3 of the order is not applicable.

f) The Company has not raised loan during the year on the pledge of securities held in its associate companies.

M.C. RANGANATHAN & CO. CHENNAI 600 017 CHARTERED ACCOUNTANTS

10. Funds raised and utilization:

a) Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.

b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year, hence reporting under clause (x) (b) of paragraph 3 of the order is not applicable.

11. Fraud and whistle-blower complaints:

a) According to the information and explanations given to us, we report that no fraud by the company or no fraud on the Company has been noticed or reported during the year.

b) To the best of our knowledge, no report under section 143(12) of the Companies Act has been filed in Form ADT-4 by the auditors as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

c) According to the information and explanations given to us there are no whistle – blower complaints received during the year by the Company.

12. Nidhi Company:

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

13. Related Party Transactions:

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

M.C. RANGANATHAN & CO., CHENNAI 600 017 CHARTERED ACC...

14. Internal Audit:

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

15. Non Cash Transactions:

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

16. Registration under RBI act:

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

17. Cash Losses:

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

18. Resignation of Statutory Auditors:

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

19. Material uncertainty on meeting liabilities:

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

M.C. RANGANATHAN & CO. CHENNAI 600 017 CHARTERED ACCOUNTANTS

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

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

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

21. Qualifications or Adverse Auditor remarks of group companies

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

For M.C. RANGANATHAN & CO.,

Chartered Accountants

M C SHANTHI

[Partner]

Membership No:018606

Firm Reg. no.: 003061S

Place : Chennai

Date : 29-05-2026

UDIN : 26018606KUYKSH5224

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

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

MEENAKSHI YADAV

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Date: 2026.05.29 16:25:36 +05'30'

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

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				

2. Deferred tax(Liability) 3. Income tax relating to previous years (+) or(-)	(1.35)	2.30	(2.96)	(2.46)
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 Diluted	(0.31) (0.31)	0.71 0.71	(0.67) (0.67)	0.02 0.02

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		

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.

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

Mrs. Meenakshi Yadav
Whole time Director
DIN No. : 05238058
Date : 29-05-2026
Place : Chennai.

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Date: 31-07-2026

To,
BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 540151

Sub: Declaration on the Auditor's Report under Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Auditor's Reports on the Financial Statements and Results for the Financial Year 2025-26, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

Yours Faithfully,

For Diksat Transworld Limited

MEENAKSHI YADAV
Digitally signed by MEENAKSHI YADAV
Date: 2026.07.31 15:29:39 +05'30'

Meenakshi Yadav
Whole Time Director
DIN: 05238058