



WIN TV DIKSAT TRANSWORLD LTD

30th May 2025

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 year ended 31st March 2025- Reg.

Ref.: 1. BSE scrip code 540151
2. Our letter dated 19th May 2025
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 30th May 2025. 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 30th May 2025 has considered and approved the standalone, cash flow statement Audited Financial Results for the year ended 31st March 2025.

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 company filed the exit agreement for disinvestment of its subsidiary on 20th March 2025 effective from 1st January 2025. Considering the same we are filing the standalone financial results for our company

Other proceedings of the board meeting

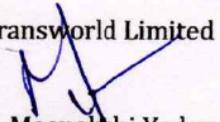
1. The company is shifting its registered office to No.3 Deenadayalu Street, T.Nagar, Chennai - 600 017. The documents will be suitably filed with Ministry of corporate affairs based on this decision
2. The current auditors have resigned and we have appointed a new statutory auditor
3. We have appointed a company secretary Mrs. Heena Bedi (ACS No.45169) effective from 1st April 2025. The documents will be filed with Ministry of corporate affairs.
4. Mrs. Meenakshi Yadav is re-appointed as whole time Director for a period of 3 years from 1st April 2025 to 31st March 2028. The necessary evoting requirements will be completed by the company

The meeting of the Board of Directors commenced at 3.00 P.M and concluded at 6.00 P.M. This is for your information and records.

Thanking you



For Diksat Transworld Limited


Mrs. Meenakshi Yadav
Whole Time Director
DIN No. : 05238058
Encl.: as above

CIN - L63090TN1999PLC041707

#24, South Mada Street, Mylapore, Chennai - 600004

Website: www.diksattransworldlimited.in **Email Id:** diksatt1999@gmail.com
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D. MEENAKSHI SUNDER RAJAN, B.Sc., F.C.A.,

D.M.S. Rajan & Associates

Chartered Accountants

16/1, Anusuya Street, Rangaraja Puram, Kodambakkam, Chennai - 600 024.

Mobile: 73388 26827, 98410 26827, Email: dmsrajan591@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO

THE MEMBERS OF DIKSAT TRANSWORLD LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial results of DIKSAT TRANSWORLD LIMITED for the year ended 31st March 2025 and the year to date results for the period from 1st April 2024 to 31st March 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- ii. give a true and fair view in conformity with the recognition and measurement principles
- iii. laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March 2025 (date of the year end) as well as the year to date results for the period from 1st April 2024 to 31st March 2025

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 results under the provisions of the Companies Act, 2013 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 opinion.





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Management's Responsibilities for the Standalone Financial Results

These year financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and their accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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





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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 results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.





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- Depreciation of Fixed Assets had been provided at 50% of eligible amount since almost all the Fixed Assets were underutilized during Financial year 2024-25 due reduced Revenue income.
- During Financial year 2024-25 DIKSAT TRANSWORLD had disinvested its investment in ADFARM PVT LTD and as per exit agreement a portion of the Transfer value had been paid during Financial Year 2024-25 and balance is expected to be settled during current Financial Year 2025-26, and in financial statements the figures had been grouped appropriately.

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.

For D.M.S.Rajan & Associates
Chartered Accountants,

(CA D.Meenakshi Sunder Rajan)
Proprietor
MN: 023698



Place: Chennai

Date: 30.05.2025

UDIN: 25023698BMHXEJ3731

D. MEENAKSHI SUNDER RAJAN, B.Sc., F.C.A.,

Chartered Accountant

M. No. 23698

**AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED
AS AT 31ST MARCH 2025
(Rs. In lakhs)**

Particulars	Standalone As at the current year ended on 31.03.2025 (Audited)	Standalone As at the current year ended on 31.03.2024 (Audited)
I. Equity and Liabilities		
1. Shareholders funds		
a) share capital	1754.29	1754.29
b) Reserves and surplus	773.87	767.42
c) Money received against share warrants		
d) Minority Interest		
Sub- total shareholders funds	2528.16	2521.71
2. Share application money pending allotment		
3. Non-current Liabilities		
a) Long term borrowings	528.60	59.49
b) Deferred tax liabilities (Net)	0.00	0.00
c) Long-term provisions	24.87	19.47
d) Other Long term liabilities	-	-
Sub-total Non current liabilities	553.47	83.96
4. Current Liabilities		
a) Short-term borrowings	45.07	491.49
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	106.21	76.55
c) other current liabilities	85.46	80.61
d) Current liabilities of Long term debt		
e) short term provisions	-	5.41
Sub-total current liabilities	236.74	654.06
Total- Equity and liabilities	3318.37	3259.73

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	Standalone As at the current year ended on 31.03.2025 (Audited)	Standalone As at the current year ended on 31.03.2024 (Audited)
II. Assets		
I Non-current assets		
a).Fixed Assets		
i) Tangible assets	539.28	526.16
ii) Intangible assets	0.20	0.27
iii) capital work-in progress		
iv) Goodwill on consolidation		
b) Non current Investments	-	419.96
c) Deferred tax assets (net)	9.33	8.82
d) long-term loans and advances		
e) Other non current assets	389.69	62.17
Sub total Non current assets	938.50	1017.38
2. Current assets		
a) current Investments		
b) Inventories	648.74	776.06
c) Trade Receivables	1162.99	1104.29
d) Cash and bank balances	93.15	185.05
e) short – term loans and advances	69.44	46.44
f) other current assets	405.55	130.51
Sub-total current assets	2379.87	2242.35
Total	3318.37	3259.73

For Diksat Transworld Limited



Mrs. Meenakshi Yadav
Whole Time Director
DIN No. : 05238058



Date : 30th May 2025
Place : Chennai.

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**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED
31st MARCH 2025 (Rs. In lakhs)**

Particulars	Standalone for the Six months ended on 31.03.2025	Standalone Preceding financial six months ended 31.03.2024	Standalone For the year ended 31.03. 2025	Standalone For the year ended 31.03. 2024
	From 1 st October 2024 to 31 st March 2025	From 1 st October 2023 to 31 st March 2024	From 1 st April 2024 to 31 st March 2025	From 1 st April 2023 to 31 st March 2024
Audited I. Revenue from operations (net)	347.56	761.37	453.55	2307.77
II. Other Income	0.41	408.15	0.41	32.10
III. Total Revenue (I+II)	347.97	1169.52	453.96	2339.87
IV. Expenses				
Cost of Production Expenses	101.26	639.12	161.00	1770.36
Employee benefit expenses	20.39	60.91	63.90	118.69
General Office administration and office expenses	37.37	3.37	83.17	6.96
Other Expenses	0.02	57.61	94.07	232.04
Depreciation and amortisation expenses	66.16	123.60	47.83	112.93
Total expenses	225.20	884.61	449.97	2240.98
V. Profit (Loss) before exceptional and extraordinary items and tax (III-V)	122.77	284.91	3.99	98.89
Prior period items – Rent				
VI Exceptional Items				
VII. Profit (Loss) before extraordinary items and tax (V-VI)	122.77	284.91	3.99	98.89
VIII. Extraordinary items				
IX. Profit (Loss) before tax(VII-VIII)	122.77	284.91	3.99	98.89
X. Tax Expense				
1. Current tax				
2. Deferred tax(Liability)	2.30	2.73	(2.46)	(6.60)
3. Income tax relating to				

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previous years (+) or(-)				
XI. Profit (loss) for the period from continuing operations	124.07	287.64	6.45	105.49
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)	124.07	287.64	6.45	105.49
XVI. Minority Interest				
XVII Profit and loss for the period	124.07	287.64	10.35	105.49
XVI. Earnings per equity share				
Basic	0.71	1.64	0.02	0.60
Diluted	0.71	1.64	0.02	0.60



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CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 31st MARCH 2025
(Audited)

(Rs. In lakhs)

Particulars	Standalone As at the current year ended on 31.03.2025 (Audited)	Standalone As at the current year ended on 31.03.2024 (Audited)
Cash Flow from operating activities		
Net profit before taxation	3.99	105.49
Add: Depreciation	47.83	112.93
Provision for tax	1.95	(6.59)
Interest Paid	83.17	6.96
Cash flow before working capital changes	136.93	218.79
(Increase)/Decrease in Sundry debtors	(58.70)	(50.74)
(Increase)/Decrease in Inventories	127.32	709.89
(Increase)/Decrease in Short term loans and advances	(23.00)	
(Increase)/Decrease in other current assets	(602.56)	456.33
(Increase)/Decrease in Trade payables	29.66	(917.46)
(Increase)/Decrease in other current liabilities	(16.00)	(225.31)
(Increase)/Decrease in Short term provisions		1.02
Less: Income tax		
Net cash flow from operating activities	(390.50)	194.51
Cash flow from Investing activities		
Sales of Investment	419.96	-
Less: purchase of fixed assets and capital work-in-progress	(60.88)	163.83
Purchase of Goodwill		
Minority Interest		
Sale of fixed assets		
Net cash flow used in	359.08	163.83

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investing activities		
Cash flow from Financing activities		
Add: Increase in share capital		
(increase) /Decrease in Long term Advances	469.10	(677.50)
(increase)/ Decrease in short term borrowings	(446.42)	461.47
Repayment of long term borrowings		
Less Amount of Interest paid	(83.17)	(6.96)
Net (Increase)/decrease in cash and cash equivalents	(60.48)	(222.98)
Opening Balance	185.05	49.69
Net cash flow during the year	(91.90)	135.36
Closing balance	93.15	185.05

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 30th May 2025 .

2.Recognition of Financial Assets /Financials Liability

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

3. As required under Regulation 33 of the SEBI (LODR) Regulation 2015, the statutory auditors of the company have issued Audit report on the aforesaid Audited financial results for the year ended 31st March 2025, which was also taken on record by the audit committee and board at their meeting held on Friday 30th May 2025. The report does not have any impact on the aforesaid financial results which needs explanation by the board.

4.. The statements includes results for the half year ended 30th September 2024, being balancing figures between the audited figures in respect of full financial year ended on 31st March 2025 and unaudited figures in respect of half year ended 30th September 2024.

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

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

7. As per MCA notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in chapter XB of SEBI (Issue of capital and disclosure requirements) Regulations 2009 are exempted from the compulsory requirement of adoption

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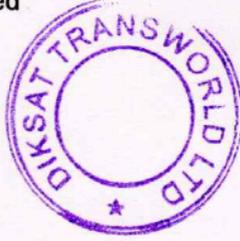
of IND-AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of the financial results.

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

9. Statement of Assets and liabilities as on 31st March 2025 is enclosed.

For Diksat Transworld Limited

Mrs. Meenakshi Yadav
Whole Time Director
DIN No. : 05238058



Date: 30th May 2025
Place: Chennai.

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