



DIKSAT TRANSWORLD LIMITED

26th

**ANNUAL REPORT
2024-25**

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

- ☞ Mr. Dhevanathan Yadav
- ☞ Mrs. Meenakshi Yadav

INDEPENDENT DIRECTORS:

- ☞ Mr. Ponraj Sathyanarayanan
- ☞ Mr. Praveen Kumar
- ☞ Mr. B. T. Arasa Kumar

NON-EXECUTIVE DIRECTOR

- ☞ Mr. Ulaganathan
- ☞ Mr. P. Devasenathipathy (Non-Executive Non Independent Director) (upto May 27, 2025)

KEY MANAGERIAL PERSON:

- ☞ Mr. K.Rajasekaran (Chief Financial Officer)
- ☞ Mr. Gunaseelan Rangabhasiyan (Whole-time director) (upto May 02, 2025)
- ☞ Mrs. Meenakshi Yadav (Whole-time director)
- ☞ Mr. Muthukumar.B (Company Secretary) (upto September 06, 2024)
- ☞ Mrs. Heena Bedi (Company Secretary) (w.e.f. May 29, 2024)

STATUTORY AUDITOR:**D.M.S. Rajan & Associates**

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

REGISTERED OFFICE:

New No.24 & Old No. 32, 1st Floor, South Mada Street,
Mylapore, Chennai, Tamil Nadu, 600004

COMMITTEES:**AUDIT COMMITTEE:**

- ☞ Mr. Praveen kumar Baskar (Chairman)
- ☞ Mr. T.Arasakumar (Member)
- ☞ Mr. T.Dhevanathan Yadav (Member)

STAKEHOLDERS RELATIONSHIP COMMITTEE:

- ☞ Mr. Praveen Kumar Baskar (Chairperson)
- ☞ Mr. B.T.Arasakumar (Member)
- ☞ Mrs. Meenakshi Yadav (Member)

NOMINATION REMUNERATION COMMITTEE:

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

REGISTRAR AND SHARE TRANSFER AGENT:**Bigshare Services Private Limited**

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

In case of any Queries relating Annual Report, Contact:

Mrs. Heena Bedi (Company Secretary)

New No.24 & Old No. 32, 1st Floor, South Mada Street, Mylapore, Chennai, Tamil Nadu, 600004
Tel: 044-24640347/24622342



NOTICE

NOTICE is hereby given that the **Twenty Sixth Annual General Meeting** of the Members of **Diksat Transworld Limited** will be held on **Tuesday, September 30, 2025 at 11:30 A.M.** at the registered office of the company located at New No.24 & Old No. 32, 1st Floor, South Mada Street, Mylapore, Chennai, Tamil Nadu, 600004 to transact the following business:

ORDINARY BUSINESS:

- 1) To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended March 31, 2025 and the Reports of the Board of Directors and Auditors thereon.
- 2) To appoint a director in place of Mrs. Meenakshi Yadav (DIN: 05238058), who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

- 3) To appoint director Mr. Ponraj Sathyanarayanan (DIN:10470759) as an Independent Director of the company

To consider appointment of Mr. Ponraj Sathyanarayanan (DIN: 10470759) as director and if thought fit, to pass with or without modifications, the following resolution as **Ordinary Resolution**:

“RESOLVED THAT pursuant to Section 152, 161 and other applicable provisions (including any modification or re-enactment thereof for the time being in force), Rules made there under and Article of Association of the Company, Mr. Ponraj Sathyanarayanan (DIN: 10470759), who was appointed as an Additional Director by the Board of Directors with effect from February 11, 2025 and who holds office upto the date of this Annual General Meeting, the consent of the members be and is hereby accorded to appoint him as an Independent Director of the Company, liable to retire by rotation, with effect from February 11, 2025.

RESOLVED FURTHER THAT any Director of the company be and is hereby authorised severally to do all acts including filing Forms to Registrar of Companies and to take all such steps as may be necessary, proper or expedient to give effect to the foregoing resolution.”

- 4) To appoint director Mr. Ulaganathan (DIN: 10470790) as Non-Executive Non Independent Director of the company

To consider appointment of Mr. Ulaganathan (DIN: 10470790) as director and if thought fit, to pass with or without modifications, the following resolution as **Ordinary Resolution**:

“RESOLVED THAT pursuant to Section 152, 161 and other applicable provisions (including any modification or re-enactment thereof for the time being in force), Rules made there under and Article of Association of the Company, Mr. Ulaganathan (DIN: 10470790), who was appointed as an Additional Director by the Board of Directors with effect from February 11, 2025 and who holds office upto the date of this Annual General Meeting, the consent of the members be and is hereby accorded to appoint him as an Non-Executive Director of the Company, liable to retire by rotation, with effect from February 11, 2025.

RESOLVED FURTHER THAT any Director of the company be and is hereby authorised severally to do all acts including filing Forms to Registrar of Companies and to take all such steps as may be necessary, proper or expedient to give effect to the foregoing resolution.”



DIKSAT TRANSWORLD LIMITED

26th ANNUAL REPORT 2024-25

Registered Office:

New No.24 & Old No. 32, 1st Floor, South Mada
Street, Mylapore, Chennai, Tamil Nadu, 600004

Tel: 044-24640347/24622342,

CIN: L63090TN1999PLC041707

Website: www.diksattransworldlimited.in

Email: cs@diksattransworldlimited.in

**By Order of The Board of Directors
FOR DIKSAT TRANSWORLD LIMITED**

Sd/-

Mrs. Meenakshi Yadav

(Whole Time Director)

DIN: 05238058

Chennai, Monday, September 08, 2025

**NOTES:**

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

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

2. Corporate members intending to send their authorized representative(s) to attend the Meeting are requested to send to the Company a certified true copy of the relevant Board Resolution together with the specimen signature(s) of the representative(s) authorized under the said Board Resolution to attend and vote on their behalf at the Meeting.
3. In compliance with the Ministry of Corporate Affairs ("MCA") Circulars and SEBI Circulars, Notice of the AGM along with the Annual Report 2024-25 is being sent only through electronic mode to those Members whose e-mail address is registered with the Company/ Depository Participants (DPs). Members whose e-mail address is not registered with the Company/ DPs, physical copies of Annual Report 2024-25 are being sent by the modes permitted under the Act. Members may note that the Notice and Annual Report 2024-25 will also be available on the Company's website at <https://www.diksattransworldlimited.in/about.php#> and website of the stock exchange i.e. Bombay Stock Exchange Limited at <https://www.bseindia.com> and AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
4. For receiving all communication (including Annual Report) from the Company electronically:
 - a) Members holding the shares in physical mode and who have not registered / updated their e-mail address with the Company are requested to register/ update the same by writing to the Registrar and Transfer Agent of the Company viz. **Bigshare Services Private Limited** Office No S6-2, 6th floor Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai - 400093, Tel: 022-62638200, e-mail: investor@bigshareonline.com
 - b) Members holding the shares in dematerialized mode are requested to register / update their e-mail address with the relevant Depository Participant.
5. Members desiring any further information on the business to be transacted at the meeting should write to the company at least 15 days before the date of the meeting so as to enable the management to keep the information, as far as possible, ready at the meeting.
6. Details of Directors retiring by rotation/seeking appointment/ re-appointment at the ensuing Meeting are provided in the explanatory statement annexed to the Notice pursuant to the provisions of (i) Regulation 36(3) the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,



2015 and (ii) Secretarial Standard on General Meetings (“SS-2”), issued by the Institute of Company Secretaries of India, forms integral part of the notice as ‘Annexure – A’.

7. Members/Proxies/Authorised Representatives are requested to bring to the Meeting necessary details of their shareholding, attendance slip(s), enclosed herewith duly completed and signed and copy (ies) of their Annual Report.
8. In case of joint holders attending the Meeting, the first holder as per the Register of Members of the Company will be entitled to vote
9. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act and other documents as referred in the Notice are available for inspection by the Members at the Registered Office of the Company during business hours on all working days except Saturdays, Sundays and National Holidays up to the date of the AGM.
10. The Register of Members and Share Transfer Books of the Company will remain closed from **Tuesday, September 23, 2025 to Monday, September 29, 2025** (both days inclusive).
11. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, PAN, registering of nomination and power of attorney, Bank Mandate details such as name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DP in case the shares are held in electronic form, and to the RTA in case the shares are held in physical form.

To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.

12. SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form, are therefore, and requested to submit their PAN to their Depository Participants with whom they maintain their Demat Accounts. Members holding shares in physical form and submit their PAN to the Company/ RTA viz. Bigshare Services Private Limited.
13. All documents referred to in the Notice will be available for inspection at the Company’s registered office during normal business hours on working days up to the date of the AGM.
14. A. Satheesh Kumar & Associates, Practicing Company Secretary has been appointed for as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting and remote e-voting process in a fair and transparent manner.
15. The facility for voting, either through electronic voting system or ballot or polling paper shall also be made available at the meeting and Members attending the meeting who have not already cast their vote by remote evoting or by ballot form shall be able to exercise their right at the meeting.
16. Attendance slip, proxy form and the route map of the venue of the Meeting are annexed hereto.
17. **Voting through electronic means:**

1. In compliance with provisions of Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (Listing Regulations), the Company is pleased to provide members facility to exercise their right to vote on resolutions proposed to be



considered at Annual General Meeting by electronic means and the business may be transacted through e-Voting Services. The facility of casting the votes by the members using an electronic voting system from a place other than venue of the Annual General Meeting (“remote e-voting”) will be provided by National Securities Depository Limited (NSDL).

2. The facility for voting through ballot paper shall be made available at the AGM and the members attending the meeting who have not cast their vote by remote e-voting shall be able to exercise their right at the meeting through ballot paper.
3. The members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.
4. The remote e-voting period commences on **Friday, September 26, 2025 (9:00 A.M.)** and ends on **Monday, September 29, 2025 (5:00 P.M.)**. During this period members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of **Tuesday, September 23, 2025** may cast their vote by remote e-voting. 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.
5. 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 of **Tuesday, September 23, 2025**.
6. Any person, who acquires shares of the Company and become member of the Company after dispatch of the notice electronically and holding shares as of the cut-off date i.e. **Tuesday, September 23, 2025** may obtain the login ID and password by sending a request at evoting@nsdl.co.in.

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 forgot your password, you can reset your password by using “Forgot User Details/Password” option available on www.evoting.nsdl.com or contact NSDL at the following toll free no.: 1800-222-990.

7. 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 in demat mode.

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 advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:



Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> 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. If you are 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 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. <p>NSDL Mobile App is available on</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;">   </div>
Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none"> 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 users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing



	<p>my easi username & password.</p> <ol style="list-style-type: none"> 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. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 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 evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (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. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period

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. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders 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 toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders 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 1800 22 55 33

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 Code as 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:
a) 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 ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) 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*****.
c) 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’?
 - i. 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 number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.



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

6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
- 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.
 - [Physical User Reset Password?](#)” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - 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.
 - 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?

- 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.
- 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 General Meeting”.
- Now you are ready for e-Voting as the Voting page opens.
- 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.
- Upon confirmation, the message “Vote cast successfully” will be displayed.
- You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
- Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders



1. 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 with a copy marked to evoting@nsdl.com. 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.
2. 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 www.evoting.nsdl.com to reset the password.
3. 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 www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to at evoting@nsdl.com.

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), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@diksattransworldlimited.in
 2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cs@diksattransworldlimited.in. If you are an Individual shareholders 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.
18. 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 www.evoting.nsdl.com or call on toll free no.: 1800- 222-990 or send a request at evoting@nsdl.co.in.
 19. 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 AGM through ballot paper.
 20. 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 "Ballot Paper" for all those members who are present at the AGM but have not cast their votes by availing the remote e-voting facility.



21. The Scrutinizer shall after the conclusion of voting at the general meeting, will first count the votes cast at 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 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.
22. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company <https://www.diksatttransworldlimited.in/about.php#> and on the website of NSDL immediately 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, Mumbai.
23. As per regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except for transmission or transposition of securities. In view of this and to eliminate all risks associated with the physical shares members holding shares in physical form are requested to consider converting their holdings into dematerialized form. Members can contact Company or Company's Registrar and Transfer Agents of the Company for any support in this regard.
24. All queries relating to Share Transfer and allied subjects should be addressed to:

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

Registered Office:

New No.24 & Old No. 32, 1st Floor, South Mada
Street, Mylapore, Chennai, Tamil Nadu, 600004

Tel: 044-24640347/24622342,

CIN: L63090TN1999PLC041707

Website: www.diksatttransworldlimited.in

Email: cs@diksatttransworldlimited.in

By Order of The Board of Directors
FOR DIKSAT TRANSWORLD LIMITED

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

Chennai, Monday, September 08, 2025

**EXPLANATORY STATEMENT PURSUANT TO REGULATION 36(5) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.****Item no. 3:**

Pursuant to the provisions of Section 152 of the Companies Act, 2013 the directors shall be appointed by the members in the General Meeting of the company. In view of the same, Mr. Ponraj Sathyanarayanan will be appointed by the members at the ensuing Annual General Meeting of the company. The Company has received consent to act as a Director of the Company in Form DIR 2 and a declaration that he is not disqualified from being appointed as a Director of the Company in Form DIR 8.

Pursuant to the provisions of Section 152 of the Companies Act, 2013 the directors shall be appointed by the members through Ordinary Resolution in the General Meeting of the company. In view of the same, Mr. Ponraj Sathyanarayanan shall be appointed as Director by the members in the Annual General Meeting of the company.

None of the other Directors or Key Managerial Personnel of the Company is in any way, concerned or interested, financially or otherwise, in the resolution.

Item no. 4:

Pursuant to the provisions of Section 152 of the Companies Act, 2013 the directors shall be appointed by the members in the General Meeting of the company. In view of the same, Mr. Ulaganathan will be appointed by the members at the ensuing Annual General Meeting of the company. The Company has received consent to act as a Director of the Company in Form DIR 2 and a declaration that he is not disqualified from being appointed as a Director of the Company in Form DIR 8.

Pursuant to the provisions of Section 152 of the Companies Act, 2013 the directors shall be appointed by the members through Ordinary Resolution in the General Meeting of the company. In view of the same, Mr. Ulaganathan shall be appointed as Director by the members in the Annual General Meeting of the company.

None of the other Directors or Key Managerial Personnel of the Company is in any way, concerned or interested, financially or otherwise, in the resolution.

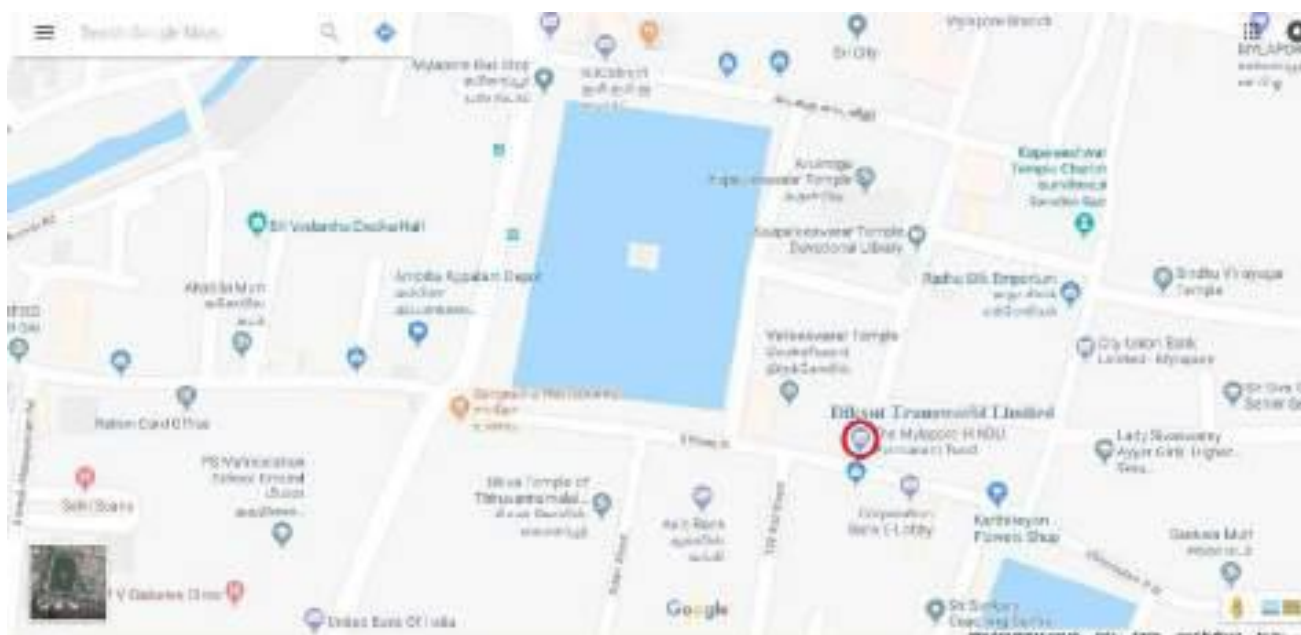


DIKSAT TRANSWORLD LIMITED

26th ANNUAL REPORT 2024-25

ROUTE MAP TO THE 26th AGM VENUE

Venue Address: New No. 24 & Old No. 32, 1st Floor, South Mada Street, Mylapore, Chennai, Tamil Nadu, 600004





Annexure – A

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

Particulars	Mrs. Meenakshi Yadav (DIN – 05238058)	Mr. Ponraj Sathyanarayanan (DIN:10470759)	Mr. Ulaganathan (DIN: 10470790)
Current Position	Whole Time Director (Liable to retire by rotation)	Independent Director	Non-Executive - Non-Independent Director
Age:	54 years	36 Years	42 Years
Qualification:	M. Sc. Physics	B.sc Viscom	B.E, MBA
Experience:	Around 2 decades	15 yrs	24 Yrs
Expertise in specific functional areas	Administrative Matters	Marketing	Maindanance & Production
Brief Resume of the Director	Mrs. Meenakshi Yadav, a Whole Time Director liable to retire by rotation, boasts over two decades of experience and a strong educational background with an in Physics. With a proven track record of leadership, she has been instrumental in managing key functional areas.	He is a Graduate in science having experience of around 15years. He is having knowledge in electrical systems and procurement of materials for industry requirements. He can make the capital expenditure and revenue budgeting analysis.	He is a graduate in Engineering and holding Master degree in business management. He has managed companies in senior levels. He is having experience in technical operations around 19 years and his experience will be productive for the operations of the company.
Remuneration last drawn	Rs. 13,52,880 p.a. (Net Remuneration)	Nil	Nil
Terms and conditions of appointment or re-appointment along with details of remuneration sought to be paid	As per the resolution at item no. 2 of this Notice.	As per the resolution at item no. 3 of this Notice.	As per the resolution at item no. 4 of this Notice.
Date of first Appointment:	September 29, 2020	Still Not Appointed	11.02.2025
Number of Board Meetings attended during the year:	Attended all the meetings held during the year.	Nil	All
Shareholding in the Company:	14,13,275 Shares	Nil	Nil
Relationship with Other Directors:	Wife of Dr. T. Dhevanathanyadav	Nil	Nil
Other Directorships:	1.Wintv Telegu Limited 2.FEEFO Electro products private limited 3.Winlife hospitals limited	Nil	Nil
Memberships / Chairmanship of Committees:	She is a member in Stakeholder Relationship Committee of Diksat Transworld Limited.	Nil	Nil

**BOARD'S REPORT**

To
The Members,
Diksat Transworld Limited
 New No.24 & Old No. 32, 1st Floor,
 South Mada Street, Mylapore,
 Chennai, Tamil Nadu, 600004

Your directors take pleasure in presenting their **Twenty Sixth Annual Report** on the Business and Operations of the Company and the Accounts for the Financial Year ended 31st March, 2025 (period under review).

1. FINANCIAL PERFORMANCE OF THE COMPANY:

The summary of the financial performance for the financial year ended March 31, 2025 and the previous financial year ended March 31, 2024 is given below:

(₹ in Thousand)		
Particulars	31-Mar-25	31-Mar-24
Total Income	45396	233987
Less: Expenditure	40214	212805
Profit before Depreciation and tax	5182	21182
Less: Depreciation	4783	11293
Profit before Tax and Extraordinary item	399	9889
Provision for Taxation	(246)	(660)
Extraordinary item	-	-
Profit after Tax and Extraordinary item	645	10549
Other Comprehensive Income	-	-
Total Comprehensive Income	-	-
Earnings Per Share (FV of Rs.10/- per share)		
(1) Basic	0.02	0.60
(2) Diluted	0.02	0.60

2. REVIEW OF OPERATIONS

The Total Income of the Company stood at ₹ 45396 Thousand for the year ended March 31, 2025 as against ₹ 233987 Thousand in the previous year. The Company made a net profit of ₹ 645 Thousand for the year ended March 31, 2025 as compared to the net profit of ₹ 10549 Thousand in the previous year.

3. CASH FLOW STATEMENTS

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

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

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

5. DIVIDEND:

The dividend policy for the year under review has been formulated taking into consideration of growth of the company and to conserve resources, the Directors do not recommend any dividend for year ended March 31, 2025

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

The Ministry of Corporate Affairs under Sections 124 and 125 of the Companies Act, 2013 requires dividends that are not encashed/ claimed by the shareholders for a period of seven consecutive years, to be transferred to the Investor Education and Protection Fund (IEPF). In FY 2024-25, there was no amount due for transfer to IEPF.

7. SHARE CAPITAL

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

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

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

8. CHANGE IN SHARE CAPITAL:

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

9. MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT:

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

10. CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in nature of business of the Company during the FY under review.

11. DISCLOSURES BY DIRECTORS

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

12. SUBSIDIARY/ JOINT VENTURE/ ASSOCIATE COMPANY

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

13. MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments, which affect the financial position of the Company, that have occurred between the end of the financial year and the date of this Report.

14. ANNUAL RETURN:



The Annual Return of the Company as on 31st March, 2025 is available on the website of the Company at <https://www.diksattransworldlimited.in/about.php#>

15. FAMILIARISATION PROGRAMME FOR DIRECTORS

As a practice, all Directors (including Independent Directors) inducted to the Board go through a structured orientation programme. Presentations are made by Senior Management giving an overview of the operations, to familiarize the new Directors with the Company's business operations. The Directors are given an orientation on the products of the business, group structure and subsidiaries, Board constitution and procedures, matters reserved for the Board, and the major risks and risk management strategy of the Company.

16. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

i. Change in Directors

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

ii. Retirement by Rotation of the Directors

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mrs. Meenakshi Yadav, Whole Time Director of the Company, retires by rotation and offers himself for re- appointment.

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

iii. Independent Directors

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

The Independent Directors met on 25th March, 2025, without the attendance of Non-Independent Directors and members of the Management. The Independent Directors reviewed the performance of Non-Independent Directors and the Board as a whole; the performance of the Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

iv. Key Managerial Personnel:

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

- a) Mr. K.Rajasekaran (Chief Financial Officer)
- b) Mr. Gunaseelan Rangabhasiyan (Whole-time director) (upto May 02, 2025)
- c) Mrs. Meenakshi Yadav (Whole-time director)
- d) Mr. Muthukumar.B (Company Secretary) (upto September 06, 2024)
- e) Mrs. Heena Bedi (Company Secretary) (w.e.f. May 29, 2024)

**17. BOARD MEETINGS:**

The Company held Five (5) meetings of its Board of Directors during the year on May 27, 2024, July 11, 2024, July 29, 2024, November 14, 2024 and February 11, 2025.

Sr. No.	Name of the director	Board Meeting			Whether attended AGM held on
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	23.09.2024
					(Y/N/NA)
1.	Mr. T.Dhevanathan Yadav	5	5	100%	Y
2.	Mrs. Meenakshi Yadav	5	5	100%	Y
3.	Mr. P. Devasenathipathy	1	1	100%	NA
4.	Mr. Praveen Kumar	5	5	100%	Y
5.	Mr. B. T. Arasa Kumar	5	5	100%	Y
6.	Mr. Ponraj Sathyanarayanan	NA	NA	-	NA
7.	Mr. Ulaganathan	NA	NA	-	NA

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

The Audit Committee, as per Section 177 of Companies Act, 2013, was constituted under the Chairmanship of Mr. Praveen kumar Baskar. During the year committee met Three (3) times the. After with full attendance of all the members. The composition of the Audit Committee as at March 31, 2025 and details of the Members participation at the Meetings of the Committee are as under:

Name of Director	Category	Position in the committee	Attendance at the Audit Committee Meetings held on		
			27.05.2024	11.07.2024	14.11.2024
Mr. Praveen kumar Baskar	Non-Executive - Independent Director	Chairman	Yes	Yes	Yes
Mr. B. T. Arasa Kumar	Non-Executive - Independent Director	Member	Yes	Yes	Yes
Mr. T.Dhevanathan Yadav	Executive Director	Member	Yes	Yes	Yes

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

Financial Reporting and Related Processes:

- Oversight of the Company's financial reporting process and financial information submitted to the Stock Exchanges, regulatory authorities or the public.



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

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

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

(b) Nomination and Remuneration Committee:

The Nomination and Remuneration Committee, as per Section 178(1) of Companies Act, 2013, was constituted under the Chairmanship of Mrs. Meenakshi Yadav. During the year, the committee met two time with full attendance of all the members. The composition of the Nomination and Remuneration Committee as at March 31, 2025 and details of the Members participation at the Meetings of the Committee are as under:

Name of Director	Category	Position in the committee	Attendance at the Remuneration Committee held on 27.05.2024	Attendance at the Remuneration Committee held on 11.02.2025
Mrs. Meenakshi Yadav	Director	Chairman	Yes	NA
Mr. Ulagananthan	Non- Executive Director	Chairman	NA	Yes
Mr. B. T. Arasa Kumar	Non- Executive Independent Director	Member	Yes	Yes
Mr. Praveen Kumar Baskar	Non- Executive Independent Director	Member	Yes	Yes

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

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



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

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

(c) Stakeholders Relationship Committee:

The Stakeholders Relationship Committee, as per Section 178 (5) of Companies Act, 2013, continued working under Chairmanship of Mr. Praveen Kumar Baskar. The Committee is governed by a Charter, which is in line with the regulatory requirements mandated by the Companies Act, 2013. During the year, the committee met one time with full attendance of all the members. The composition of the Stakeholders Relationship Committee as at March 31, 2025 and details of the Members participation at the Meetings of the Committee are as under:

Name of Director	Category	Position in the committee	Attendance at the Stakeholders' Relationship Committee held on 27.05.2024
Mr. Praveen Kumar Baskar	Non- Executive Independent Director	Chairperson	Yes
Mr. B. T. Arasa Kumar	Non- Executive Independent Director	Member	Yes
Mrs. Meenakshi Yadav	Whole Time Director	Member	Yes

The terms of reference of the Committee are:

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

During the year, no complaints were received from shareholders. There are no balance complaints. The Company had no share transfers pending as on March 31, 2025.

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

19. BOARD'S PERFORMANCE EVALUATION:

The Board of Directors carried out an annual evaluation of the Board itself, its committees and Individual Directors. The entire Board carried out performance evaluation of each Independent Director excluding the Independent Director being evaluated. The evaluation was done after taking into consideration inputs received from the Directors, setting out parameters of evaluation. Evaluation parameters of the Board and Committees



were mainly based on Disclosure of Information, Key functions of the Board and Committees, Responsibilities of the Board and Committees, etc. Evaluation parameters of Individual Directors including the Chairman of the Board and Independent Directors were based on Knowledge to Perform the Role, Time and Level of Participation, Performance of Duties and Level of Oversight and Professional Conduct etc.

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

20. CORPORATE SOCIAL RESPONSIBILITY

The Company does not fall under the criteria laid under the provisions of Section 135 of the Companies Act 2013 and rules framed there under for the year ended 31st March 2025. Therefore, the provisions of Corporate Social Responsibility are not applicable to the Company during the period.

21. AUDITORS:

i. Statutory Auditors:

The Board has appointed M/s DPV & Associates., (FRN:0116885) Chartered Accountants as the statutory auditors of the Company for 1st term of five consecutive years, from the conclusion of 23rd Annual General Meeting till the conclusion of the 28th Annual General Meeting to be held in the year 2027, as approved by shareholders of the Company

ii. Secretarial Auditor:

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

iii. Cost Auditor:

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

iv. Internal Auditor:

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

22. AUDITOR'S REPORT:

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

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

23. VIGIL MECHANISM / WHISTLE – BLOWER POLICY:



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

24. INTERNAL AUDIT & CONTROLS:

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

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

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory and secretarial auditors and external consultants and the reviews performed by management and the relevant board committees, including the audit committee, the board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2024-25

25. RISK ASSESSMENT AND MANAGEMENT:

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

26. LISTING WITH STOCK EXCHANGES:

During the period under review, Diksat Transworld Limited was listed on the SME Platform of the BSE Limited. It has paid the Annual Listing Fees for the year 2025-26 to BSE Limited.

27. COMPLIANCE WITH SECRETARIAL STANDARDS:

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

28. POLICIES AND DISCLOSURE REQUIREMENTS:

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

29. *PARTICULARS OF EMPLOYEES AND REMUNERATION

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

- a) The median remuneration of employees of the Company during the financial year is Rs. 2,49,600/-
- b) Percentage increase/decrease in the median remuneration of employees in the financial year 2024-25: -10.15%



- c) Number of permanent employees on the rolls of the Company as on March 31, 2025: 15 including KMP)
- d) It is hereby affirmed that the remuneration paid during the year is as per the Remuneration policy of the Company.
- e) There is no employee covered under the provisions of section 197(14) of the Companies Act, 2013.

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

30. POLICIES AND DISCLOSURE REQUIREMENTS:

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

31. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

i. Conservation of Energy

- a) **The steps taken or impact on conservation of energy** – The Operations of the Company are not energy intensive. However, adequate measures have been initiated for conservation of energy.
- b) **The steps taken by the Company for utilizing alternate source of energy** – Company shall consider on adoption of alternate source of energy as and when necessities.
- c) **The Capital Investment on energy conversation equipment** – No Capital Investment yet.

ii. Technology Absorption

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

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

iv. Foreign exchange earnings and Outgo – Not Applicable

32. PARTICULARS OF LOANS, INVESTMENTS AND GUARANTEES:

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

33. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

No contracts / arrangements / transactions entered by the Company during the financial year with related parties. Thus Disclosure in form AOC-2 is not required. Further, during the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions. The details of the



related party transactions as required under Indian Accounting Standard (IND-AS) – 24 are set out in Note to the financial statements forming part of this Annual Report.

34. DEPOSITS:

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

35. PREVENTION OF INSIDER TRADING:

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

36. RELATED PARTY TRANSACTIONS

All transactions entered into with related parties as defined under the Act during the FY were in the ordinary course of business and on an arm’s length pricing basis and do not attract the provisions of Section 188 of the Act. There were no materially significant transactions with the related parties during the FY which were in conflict with the interest of the Company.

37. SIGNIFICANT AND MATERIAL ORDERS:

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

38. FRAUD REPORTING

There have been no frauds reported by the Auditors of the Company to the Audit Committee or the Board of Directors under sub-section (12) of section 143 of the Companies Act, 2013 during the financial year.

39. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company is committed to maintaining a productive environment for all its employees at various levels in the organization, free of sexual harassment and discrimination based on gender. The Company has framed a Policy on Prevention of Sexual Harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, and the rules made thereunder (“**POSH Act**”). The policy is available on website on company <https://www.diksattransworldlimited.in/about.php#>

The Company has also set up Internal Complaints Committee(s) (‘ICCs’) for each workplace, which is in compliance with the requirements of the POSH Act, to redress the complaints received regarding sexual harassment, which has formalized a free and fair enquiry process with a clear timeline.

Number of complaints received during FY25	NIL
Number of complaints resolved as on March 31, 2025	NIL
Number of complaints not resolved as on March 31, 2025	NIL



Number of pending complaints as at March 31, 2025	NIL
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The Internal Committee of the Company has also filed an Annual Return for the calendar year 2024 at its jurisdictional office, as required under Section 21(1) of the POSH Act read with Rule 14 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013.

All employees in the organization are being made to attend the POSH awareness sessions, which also cover gender sensitization. No pending complaints to be resolved for the financial year under review.

40. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

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

41. GENDER-WISE COMPOSITION OF EMPLOYEES

In alignment with the principles of diversity, equity, and inclusion (DEI), the Company discloses below the gender composition of its workforce as of March 31, 2025.

Male Employees: 10

Female Employees: 3

Transgender Employees: 0

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

42. HUMAN RESOURCES:

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

43. CORPORATE GOVERNANCE:

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

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

44. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013, the board of directors, to the best of their knowledge and ability, confirm that:

- i. In the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures.



- ii. They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period.
- iii. They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- iv. They have prepared the annual accounts on a going concern basis.
- v. They have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively.
- vi. They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025, which has a feature of recording audit trail (edit log) facility, and the same has operated throughout the year for all relevant transactions recorded in the software.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the financial year ended March 31, 2025.

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

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

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

47. CAUTIONARY STATEMENTS:

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

48. GENERAL

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

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

49. ACKNOWLEDGEMENTS:



DIKSAT TRANSWORLD LIMITED

26th ANNUAL REPORT 2024-25

Your directors would like to express deep sense of appreciation for the assistance and co-operation received from the Financial Institutions, Banks, Government Authorities and Shareholders and for the devoted service by the Executives, staff and workers of the Company. The Directors express their gratitude towards each one of them.

Registered Office:

New No.24 & Old No. 32, 1st Floor, South Mada
Street, Mylapore, Chennai, Tamil Nadu, 600004

Tel: 044-24640347/24622342,

CIN: L63090TN1999PLC041707

Website: www.diksatttransworldlimited.in

Email: cs@diksatttransworldlimited.in

**By Order of The Board of Directors
FOR DIKSAT TRANSWORLD LIMITED**

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

Chennai, Monday, September 08, 2025

**Annexures to Board's Report (Contd).*****Annexure – I*****Remuneration Policy**

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

Objectives:

The objectives of this policy are to stipulate criteria for:

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

Criteria for Appointment:

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

Criteria for Remuneration:

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

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

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



Annexures to Board's Report (Contd).
Annexure III

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY STRUCTURE AND DEVELOPMENTS:

INDIAN MARKET:

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

GLOBAL MARKET

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

MACRO-ECONOMIC OVERVIEW

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

OPPORTUNITIES, THREATS AND CHALLENGES

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

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

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

BUSINESS PERFORMANCE:

1) INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:



The Company has adequate internal control system to ensure operational efficiency and compliance of laws and regulations. The internal control system is reviewed by the Audit Committee from time to time and its suggestions, if any, are implemented. The Company has appointed a firm of Chartered Accountants as Internal Auditor, which submits its report on a quarterly basis. Observations of Internal Auditor are noted and wherever necessary corrective steps are taken.

2) RISKS AND CONCERN:

The film production, distribution, and exhibition industry is subject to various risks and concerns, including intense competition, changing consumer preferences, regulatory compliance, piracy, and technological disruptions. Our company is exposed to risks related to content creation, market demand, and revenue volatility. To address these concerns, we focus on creating high-quality content, diversifying our distribution channels, and investing in digital technologies to stay competitive and adapt to evolving market trends.

3) RISK MANGEMENT:

The film production, distribution, and exhibition industry faces various risks, including content, market, regulatory, and technological risks. To mitigate these risks, our company employs strategies such as diversification, market research, regulatory compliance, and innovation, aiming to minimize their impact and ensure sustainable growth and profitability.

4) HUMAN RESOURCES:

The Company maintains healthy, cordial and harmonious relations with all personnel and thereby enhancing the contributory value of the Human Resources.

5) GOVERNMENT INITIATIVES:

The film production, distribution, and exhibition industry has benefited from various government initiatives, including incentives for film production, digital initiatives, and support for MSMEs. Our company has leveraged these initiatives to enhance operational efficiency, drive innovation, and expand its market presence. We continue to explore opportunities to utilize these initiatives to drive growth and profitability.

6) OUTLOOK:

With the government's continued support through initiatives such as film production incentives and digital initiatives, we are optimistic about the growth prospects of the film industry. Our company is well-positioned to capitalize on emerging trends and opportunities, and we expect to drive growth through strategic content creation, expanded distribution channels, and enhanced exhibition experiences. We are confident that our focus on innovation, quality, and customer engagement will enable us to maintain our market position and achieve sustainable growth in the coming years.

7) SAFE HARBOUR:

Statements in this report on Management Discussion and Analysis describing the Company's objectives, estimates and expectations are "forward looking" statements. These statements are based on certain assumptions and expectations of future events. The actual results may differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include economic conditions affecting the Entertainment Industry, changes in government regulations, tax regimes, economic developments within India and outside the country and other factors such as litigations and industrial relations. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements, on the basis of any subsequent developments, information or events.



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.





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

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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

M/s DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

1st Floor, No. 24, South Mada Street, Mylapore, Chennai - 600004

BALANCE SHEET AS AT 31ST MARCH 2025

(Rs in '000)

Particulars	Note	March 31, 2025	March 31, 2024
I EQUITY AND LIABILITIES			
SHAREHOLDERS FUNDS:			
(a) Share Capital	1	175,429	175,429
(b) Reserves and Surplus	2	77,387	76,742
		252,816	252,171
Non - CURRENT LIABILITIES:			
a) Long term Borrowings	3	52,860	5,949
b) Long Term Liabilities	4	-	500
c) Long Term Provisions	5	2,487	1,947
		55,347	8,396
CURRENT LIABILITIES:			
a) Short term Borrowings	6	4,507	49,149
b) Trade Payables	7	10,621	7,655
c) Other Current Liabilities	8	8,546	8,061
d) Short Term Provisions	9	-	541
TOTAL		23,674	65,406
TOTAL EQUITY AND LIABILITIES		331,837	325,973
II ASSETS:			
(1) Non Current Assets			
(a) Property, Plant and Equipment			
(i) Property, Plant and Equipment		53,928	52,616
(ii) Intangible Assets		20	27
(b) Non-Current Investments	10	-	41,996
(c) Deferred Tax Assets (net)	11	933	882
(d) Long Term Loans and Advances	12	38,969	6,217
		93,850	101,738
(2) Current Assets			
a) Inventories	13	64,874	77,606
b) Trade Receivable	14	116,299	110,429
c) Cash & Cash Equivalents	15	9,315	18,505
d) Short Term Loans and Advances	16	6,944	4,644
e) Other Current Assets	17	40,555	13,051
Total Current Assets		237,987	224,235
TOTAL		331,837	325,973
		-	-

As per my report of even date

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

(CA D.Meenakshi Sunder Rajan)
Proprietor
MN: 023698
UDIN: 25023698BMHXEJ3731
PLACE: CHENNAI
DATE: 30-05-2025

For Diksats Transworld Limited

D.Meenakshi Yadav Ulaganathan
Director Director
DIN - 05238058 DIN - 10470790

M/s DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

1st Floor, No. 24, South Mada Street, Mylapore, Chennai - 600004

Profit And Loss Account for the year ended 31st March 2025

(Rs in '000)

Particulars	Note	March 31, 2025	March 31, 2024
I REVENUE			
Revenue From Operations	18	45,355	230,777
Other Income	19	41	3,210
TOTAL REVENUE		45,396	233,987
II EXPENDITURE			
Direct Expenses			
Operating Expenses	20	16,100	177,036
Employee Cost			
Employee Benefit Expenses	21	6,390	11,869
Office and Administrative Expenses			
General, Office, Administrative and Office Expenses	22	8,317	696
	23	9,407	23,204
Depreciation and Amortization Exp.		4,783	11,293
TOTAL EXPENSES		44,997	224,098
Profit before exceptional and extraordinary items and tax.			
Exceptional Items		399	9,889
		399	9,889
Profit before extraordinary items and tax.			
Extraordinary Items		-	-
		399	9,889
Profit before tax expenses.			
Tax Expenses			
Deferred Taxes	24	(246)	(660)
Profit for the year		645	10,549
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)		0.02	0.60
-Diluted (In Rs)		0.02	0.60

Summary of Significant accounting policies

2

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

As per my report of even date

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

For Diksats Transworld Limited

(CA D.Meenakshi Sunder Rajan)
Proprietor
MN: 023698
UDIN: 25023698BMHJEJ3731
PLACE: CHENNAI
DATE: 30-05-2025

D.Meenakshi Yadav
Director
DIN - 05238058

Ulaganathan
Director
DIN - 10470790

M/S DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

No.24, South Mada Street, Mylapore, Chennai - 600004

Statement of Cash flows for the year ended 31st March, 2025

Sr. No.	Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
		INR '000	INR '000
A	<u>Cash flow from operating activities</u>		
	Profit/(Loss) for the year (Before Tax)	399.00	10,549.00
	Adjustments for:		
	Depreciation	4,783.00	11,293.00
	Provision for Tax	-	(659.00)
	Finance costs	8,317.00	696.00
	Interest income	-	-
	Operating profit before working capital changes	13,499.00	21,879.00
	Movements in working capital:		
	(Increase)/decrease in trade receivables	(5,870.00)	(5,074.00)
	(Increase)/decrease in inventories	12,732.00	70,989.00
	Increase in other assets	(62,556.00)	45,633.00
	(Decrease)/Increase in trade payables	2,966.00	(91,746.00)
	Increase /(decrease) in other liabilities	(16.00)	(22,333.00)
	Short Term Provision	-	102.00
	Cash generated from operations	(39,245.00)	19,451.00
	Direct taxes paid (net)	195.00	-
	Net cash from operating activities (A)	(39,050.00)	19,451.00
B	<u>Cash flows from investing activities</u>		
	(Purchase)/ Sale of Investments (net)	41,996.00	-
	(Purchase) of Property plant & Equipment	(6,088.00)	16,383.00
	Interest income	-	-
	Net cash (used in) investing activities (B)	35,908.00	16,383.00
C	<u>Cash flow from financing activities</u>		
	Repayment of borrowings	(44,642.00)	(67,750.00)
	Borrowed	46,911.00	46,147.00
		(8,317.00)	(696.00)
	Net cash (used in) financing activities (C)	(6,048.00)	(22,298.00)
	NET INCREASE IN CASH AND CASH EQUIVALENTS [A+B+C]	(9,190.00)	13,536.00
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	18,505.00	4,969.00
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	9,315.00	18,505.00

As per my report of even date**For D.M.S.Rajan & Associates.****Chartered Accountants,****(CA D.Meenakshi Sunder Rajan)****Proprietor****MN: 023698****UDIN: 25023698BMHXEJ3731****PLACE: CHENNAI****DATE: 30-05-2025****For Diksat Transworld Limited****D.Meenakshi Yadav****Director****DIN - 05238058****Ulaganathan****Director****DIN - 10470790**

Diksat Transworld Limited
(CIN: L63090TN1999PLC041707)
Notes forming part of the Financial Statements

1 COMPANY INFORMATION

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

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

b Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

c Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM/WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

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

d Impairment of assets

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

e Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

Diksat Transworld Limited
(CIN: L63090TN1999PLC041707)
Notes forming part of the Financial Statements

f Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

Classification	Valuation Policy
Finished Goods	At lower of cost or net realizable value.
Raw Material	At lower of cost or net realizable value.
WIP	At Cost
Consumables	At Cost

g Cash and cash equivalents

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

h Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

j Foreign currency transactions

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

Diksat Transworld Limited
(CIN: L63090TN1999PLC041707)
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k Taxation

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

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

l Earnings Per Shares

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

m Provisions, Contingent liabilities and Contingent assets

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

As per my report of even date

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

For Diksat Transworld Limited

(CA D.Meenakshi Sunder Rajan)
Proprietor
MN: 023698
UDIN: 25023698MHXE13731
PLACE: CHENNAI
DATE: 30-05-2025

D.Meenakshi Yadav	Ulaganathan
Director	Director
DIN - 05238058	DIN- 10470790

M/s DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

1st Floor, No. 24, South Mada Street, Mylapore, Chennai - 600004

Schedules forming part of balance sheet

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Schedule 1		
Authorised Shares		
Equity Shares, Rs. 10 par value, 25000000 (Previous Year -25000000) Equity Shares	250,000	250,000
Issued, Subscribed and Fully Paid up Shares		
Equity Shares, Rs. 10 par value 17542875 (Previous Year -17542875) Equity Shares paid up	175,429	175,429
Total	175,429	175,429

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

Year Ended	March 31, 2025		March 31, 2024	
Equity Shares	No. of Shares	(Rs in '000)	No. of Shares	(Rs in '000)
At the beginning of the period	17,542,875	175,429	17,542,875	175,429
Issued during the period	-	-	-	-
At the end of the period	17,542,875	175,429	17,542,875	175,429

b. Terms/Rights attached to Equity Shares:

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

c. Bonus Shares:

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

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

Equity Shares	March 31, 2025		March 31, 2024	
Name of Share Holders	No. of Shares	% Holding	No. of Shares	% Holding
Mr. T DHEVANATHAN	5,699,628	32.49%	5,699,628	32.49%
Ms. D. MEENAKSHI	1,413,275	8.06%	1,413,275	8.06%
Ms. D. KARISHMA YADAV	2,709,321	15.45%	2,709,321	15.45%
Ms. D. HARINI YADAV	2,709,596	15.45%	2,709,596	15.45%

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

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

f. Shares held by Promoters at the end of the year 31 March 2024

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

M/S DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)
No.24, South Mada Street, Mylapore, Chennai - 600004

Schedule 2

Reserves and Surplus:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Securities Premium		
Opening Balance	70,181	70,181
Closing Balance	70,181	70,181
Surplus / (Deficit) in the statement of Profit and Loss		
Balance as per last Financial Statement	6,561	(3,988)
Profit / (Loss) for the year	645	10,549
	7,206	6,561
Net Surplus / (Deficit) in statement of Profit and Loss		
	77,387	76,742
Total Reserves and Surplus		

Schedule 3

Borrowings:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
(Unsecured, Considered good)		
a) Short Term Loans from Bank	2,080	5,949
b) Short Term Loans from Other Parties	50,430	-
c) Unsecured Term Loans from Other Parties	350	-
	52,860	5,949
Total Borrowings		

Schedule 4

Long Term Liabilities:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Others		
- Other Payables	-	500
Total		500

Schedule 5

Long Term Provisions:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Provision for employee benefits	2,487	1,947
Total	2,487	1,947

Schedule 6

Short Term Borrowings:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Current maturities of long-term debt	4,507	4,149
Unsecured Loans repayable on demand from banks	-	45,000
-Inter Company Loan	-	-
Total	4,507	49,149

M/S DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

No.24, South Mada Street, Mylapore, Chennai - 600004

Schedule 7

Sundry Creditors:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Trade Payable	-	-
Due to Micro and Small Enterprises	-	-
Due to Others	10,621	7,655
Total	10,621	7,655

Schedule 8

Other Current Liabilities:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Other payables		
- Duties and Taxes	7,524	2,090
- Outstanding Expenses Payables	727	1,926
- Salary Payables	295	4,045
Total	8,546	8,061

Schedule 9

Short Term Provisions:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Provision for employee benefits	-	541
Total	-	541

Schedule 10

Non current investments:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Unquoted Trade Investments in Equity Instruments	-	41,996
Total	-	41,996

Schedule 11

Deferred tax assets net:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Deferred tax assets net	1,128	882
Total Salary Advance	1,128	882

Schedule 12

Long term loans and advances:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Other loans and advances (Secured, considered good)		
-IPO Expenses	757	909
-Others	38,212	5,308
Total Deposits	38,969	6,217

DIKSAT TRANSWORLD LIMITED

1st Floor, No. 24, South Mada Street, Mylapore, Chennai - 600004

FIXED ASSETS SCHEDULE AS PER COMPANIES ACT AS ON 31.03.2025

(i) Property, Plant and Equipment

S.No.	Asset	Cost of Assets			Total	Depreciation					Closing Balance	
		As on 01-Apr-24	Addition	Deletion	As on 31-Mar-25	Opening Balance	Addition	Deletion	Rate	Total	As on 31/03/2025	As on 31/03/2024
1	Land	575,000	-	-	575,000	-	-	-		-	575,000	575,000
2	Computers	10,549,000	-	-	10,549,000	9,912,000	22,000	-		9,934,000	615,000	637,000
3	Furniture & Fittings	19,252,000	-	-	19,252,000	15,426,000	1,150,000	-		16,576,000	2,676,000	3,826,000
4	Plant & Machinery	113,459,000	100,000	-	113,559,000	87,357,000	2,528,000	-		89,885,000	23,674,000	26,102,000
5	Vehicles	40,143,000	124,000	675,000	39,592,000	20,104,000	4,473,000	-		24,577,000	15,015,000	20,038,000
6	Office Equipments	23,154,000	-	-	23,154,000	21,717,000	1,361,000	-		23,078,000	76,000	1,436,000
7	Jewellery	-	6,539,000	-	6,539,000	-	-	-		-	6,539,000	-
Total		207,132,000	6,763,000	675,000	213,220,000	154,516,000	9,534,000	-	-	164,050,000	49,170,000	52,614,000
Previous Year		208,732,000	2,390,000	3,991,000	2,017,132,000	148,542,000	11,287,000	3,312,000	-	154,516,000	52,616,000	62,191,000

(ii) Intangible Assets

S.No.	Asset	Cost of Assets			Total	Depreciation					Closing Balance	
		As on 01-Apr-24	Addition	Deletion	As on 31-Mar-25	Opening Balance	Addition	Deletion	Rate	Total	As on 31/03/2025	As on 31/03/2024
1	Channel Logo	334,000	-	-	334,000	334,000	-	-		334,000	-	-
2	Publication Rights	1,000,000	-	-	1,000,000	1,000,000	-	-		1,000,000	-	-
3	Software	68,000	-	-	68,000	41,000	7,000	-		48,000	20,000	27,000
Total		1,402,000	-	-	1,402,000	1,375,000	7,000	-	-	1,382,000	20,000	27,000
Previous Year		1,402,000	-	-	1,402,000	1,375,000	7,000	-	-	1,375,000	27,000	34,000

M/S DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

No.24, South Mada Street, Mylapore, Chennai - 600004

Schedule 13

Inventories:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Program Rights Others	64,874	77,606
Total Rental Advance	64,874	77,606

Schedule 14

Trade Receivables:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Secured Considered Good	116,299	110,429
Total Revenue	116,299	110,429

Schedule 15

Cash and Cash Equivalents:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Cash on Hand	26	204
Balances with banks in Current Accounts	9,289	18,301
Total Income	9,315	18,505

Schedule 16

Short Term Loans and Advances:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Others		
- Balances with banks in Current Accounts	825	825
- Balances with banks in Current Accounts	600	1,600
- Balances with banks in Current Accounts	5,519	2,219
Total Income	6,944	4,644

Schedule 17

Other Current Assets:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Other Receivable	24,446	-
Advance to Creditors	1,354	1,706
Balances with Revenue Authorities	3,951	1,483
Prepaid Expense	2,067	1,514
TDS Receivables	8,737	8,348
Total Income	40,555	13,051

M/S DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

No.24, South Mada Street, Mylapore, Chennai - 600004

Schedule 18

Revenue from Operations:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Sale of services	45,355	230,777
	-	-
Total	45,355	230,777

Schedule 19

Other Income:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Other non-operating income (net of expenses)	-	65
Others		
-Advertisement Revenue	-	-
-Interest on IT Refund	41	1,745
--License Fee Reimbursement	-	1,400
Profit on Sale of Vehicle	-	-
Total	41	3,210

Schedule 20

Operating Expenses:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Consumable Purchases	-	-
Purchases	16,100	177,036
Site Expenses	-	-
ESI - Employer Share paid	-	-
EPF - Employer Share paid	-	-
Frighht	-	-
Total	16,100	177,036

Schedule 21

Employee Cost:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Salaries and Wages Paid	5,954	10,713
Bonus Expenses	-	-
Contribution to Provident and Other Funds	349	721
Staff Welfare Expenses	87	435
Incentives	-	-
Total Employee Cost	6,390	11,869

M/S DIKSAT TRANSWORLD LIMITED

(CIN: L63090TN1999PLC041707)

No.24, South Mada Street, Mylapore, Chennai - 600004

Schedule 22

Finance Cost:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Interest Expenses	8,287	688
Other Borrowing Cost	30	8
Total Employee Cost	8,317	696

Schedule 23

Office and Administrative Expenses:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Advertisement Charges	-	-
Audit Fees	-	250
Bank Charges	-	-
Broadband Charges	239	474
Depreciation	-	-
Consultant Charges	-	-
Electricity Charges	-	8
Insurance Charges	59	446
Office Expenses	-	-
Profession Charges	172	471
Printing and Stationery	118	86
Rent Paid	100	347
Repairs - Machinery	-	29
Repairs - Others	271	956
Rates and Taxes	341	373
Selling and Distribution Expenses	-	1,783
Other Business Administrative Expenses	1	525
Telephone Expenses	172	110
Travelling Expenses	1,147	2,754
Telephone Expenses	48	177
Travelling Expenses	-	1,091
Studio Setup Expenses	59	-
Write Off Expenses	152	303
Write Off Programme	6,528	13,021
Total Office and Administrative Expenses	9,407	23,204

Schedule 24

Tax Expenses:

(Rs in '000)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Deferred Tax	(246)	(660)
Total Employee Cost	(246)	(660)

As per my report of even date

For D.M.S.Rajan & Associates.

Chartered Accountants,

(CA D.Meenakshi Sunder Rajan)

Proprietor

MN: 023698

UDIN: 25023698BMHXEJ3731

PLACE: CHENNAI

DATE: 30-05-2025

For Diksat Transworld Limited

D.Meenakshi Yadav Ulaganathan

Director Director

DIN - 05238058 DIN - 10470790

Diksat Transworld Limited
(CIN: L63090TN1999PLC041707)
Notes forming part of the Financial Statements

1 COMPANY INFORMATION

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

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

b Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

c Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM/WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

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

d Impairment of assets

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

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Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

l Earnings Per Shares

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

m Provisions, Contingent liabilities and Contingent assets

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

As per my report of even date

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

For Diksat Transworld Limited

(CA D.Meenakshi Sunder Rajan)
Proprietor
MN: 023698
UDIN: 25023698BMHXEJ3731
PLACE: CHENNAI
DATE: 30-05-2025

D.Meenakshi Yadav	Ulaganathan
Director	Director
DIN – 05238058	DIN- 10470790

Proxy Form

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

CIN: L63090TN1999PLC041707

Name of the Company: DIKSAT TRANSWORLD LIMITED

Venue: New No.24 & Old No. 32, 1st Floor, South Mada Street, Mylapore, Chennai, Tamil Nadu, 600004

Name of the member (s):

Registered address:

Email ID:

Folio No./Client Id:

DP ID:

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

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

as my/our proxy to attend and vote for me/us and on my/our behalf at the 26th Annual General Meeting of the Company to be held on, Tuesday, 26th September, 2025 at 11:30 A.M at the at New No.24 & Old No. 32, 1st Floor, South Mada Street, Mylapore, Chennai, Tamil Nadu, 600004 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1. To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended March 31, 2025 and the Reports of the Board of Directors and Auditors thereon.
2. To appoint a director in place of Mrs. Meenakshi Yadav (DIN: 05238058), who retires by rotation and being eligible, offers himself for re-appointment.
3. To appoint director Mr. Ponraj Sathyanarayanan (DIN:10470759) as an Independent Director of the company.
4. To appoint director Mr. Ulaganathan (DIN: 10470790) as Non-Executive Non-Independent Director of the company

Signed this.....day of2025.

Signature of shareholder(s)

Signature of Proxy holder(s)

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

FORM No. MGT-12

POLLING PAPER

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

BALLOT PAPER

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

I / We hereby exercise my / our vote in respect of following Ordinary/Special resolution as set out in the AGM Notice dated September 08, 2025, enumerated below by recording my assent or dissent to the said resolution in the following manner:

Item No.	Description of Resolution	No. of Ordinary Shares for which votes cast	I assent to the resolution	I dissent from the resolution
			“FOR”	“AGAINST”
1	To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended March 31, 2025 and the Reports of the Board of Directors and Auditors thereon.			
2	To appoint a director in place of Mrs. Meenakshi Yadav (DIN: 05238058), who retires by rotation and being eligible, offers himself for re-appointment.			
3	To appoint director Mr. Ponraj Sathyanarayanan (DIN:10470759) as an Independent Director of the company			
4	To appoint director Mr. Ulaganathan (DIN: 10470790) as Non-Executive Non-Independent Director of the company			

Place:

Date:

Signature of Shareholder/Authorised Representative

BOOK POST