



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

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

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

Date: 08/09/2025

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

Scrip Code: 540811

Subject: Submission of Annual Report for the FY 2024-25 along with the Notice of 15th Annual General Meeting (AGM) of the Company under Regulation 34(1) & 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of Regulation 34(1) & 30 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, please find enclosed the Annual Report for the FY 2024-25 along with the Notice of 15th Annual General Meeting (AGM) of the members of the Company, scheduled to be held on Tuesday, 30th September, 2025 through video conferencing and other audio visual means.

The Notice of 15th Annual General Meeting along with the Annual Report is being sent to the shareholders of the Company separately through permitted mode.

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

Thanking You.

Yours Faithfully,

SAMARTH

PRABHUDAS

RAMANUJ

Managing Director

DIN: 06660127

Digitally signed by
SAMARTH PRABHUDAS
RAMANUJ
Date: 2025.09.08 15:58:57
+05'30'



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

ANNUAL REPORT 2025



**Registered Office: 312, Bldg K-2 Gala-5, Sagar
Complex Owali Village Thane Bhiwandi-421302,
Shastrinagar (Thane),-421302
Tel.: 022-26744367; E-mail ID:
info@diggimultitrade.com; Website:
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EXEMPTION FROM REQUIREMENT OF DISPATCHING THE PHYSICAL COPIES OF THE ANNUAL REPORT

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

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

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

In view of the continuing COVID-19 pandemic, the Ministry of Corporate Affairs ('MCA') has vide its circular dated 5th May 2020 read with circulars dated 8th April 2020, 13th April 2020, 13th January, 2021 and 5th May, 2022 (collectively referred to as 'MCA Circulars') and SEBI circular dated 12th May 2020 read with 15th January, 2021 and 13th May, 2022 permitted holding of the annual general meeting ('AGM') through VC/OAVM facility, without the physical presence of the members at a common venue. In compliance with the provisions of the Companies Act, 2013 (the 'Act'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'SEBI Listing Regulations') and MCA Circulars, the AGM of the Company is being conducted through VC/OAVM hereinafter called as 'e-AGM'.

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

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

DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

Regd Office: 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302,

Tel No: 022- 022-26744365;

Email: diggimultitradeltd@gmail.com; Website: www.diggimultitrade.co.in

CORPORATE INFORMATION

BOARD OF DIRECTORS	
Samarth Prabhudas Ramanuj	Managing Director (Appointed as Managing Director 19 th July 2024)
Shruti Ramanuj	CFO/Executive Director (Appointed w.e.f 20 th December, 2023)
Manish Keshavlal Solanki	Independent Director (Appointed w.e.f 15 th February, 2024)
Utkarshkumar Sanjaykumar Dave	Independent Director (Appointed w.e.f 15 th February, 2024)
CHIEF FINANCIAL OFFICER	COMPANY SECRETARY
Ms. Shruti Ramanuj (Appointed w.e.f 20 th December, 2023)	Ms. Vinita Ojha (Resigned w.e.f. 15 th February, 2024)
STATUTORY AUDITOR	INTERNAL AUDITOR
A K CHANDERIA AND COMPANY Chartered Accountants 306, Vraj Valencia, B/H Mahindra Car Show, S G Highway, Ahmedabad-380060 Gujarat Phone :8849242899, E-Mail : purvi.maheshwari9@gmail.com	J. A. K & Co. Chartered Accountants
SECRETARIAL AUDITOR Brajesh Gupta & Co., Practicing Company Secretary 1-74, LIG Colony, Indore (M.P.) 452007 Email: brajesh.cs19@gmail.com	REGISTERED OFFICE OF COMPANY 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302, Tel: 022-26744367; E-mail Id: diggimultitradeltd@gmail.com Website: www.diggimultitrade.co.in
LISTED ON STOCK EXCHANGE BSE Ltd.	REGISTRAR AND TRANSFER AGENT Purva Sharegistry (India) Pvt. Ltd, 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel (East), Mumbai, Maharashtra, 400011 E-mail: busicomp@vsnl.com Website: www.purvashare.com

NOTICE OF 15TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT 15TH ANNUAL GENERAL MEETING OF THE MEMBERS OF DIGGI MULTITRADE LIMITED WILL BE HELD ON TUESDAY, 30TH SEPTEMBER, 2025 AT 04:00 P.M. THROUGH VIDEO CONFERENCING ('VC')/OTHER AUDIO-VISUAL MEANS ('OAVM') TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:**ITEM NO.1: ADOPTION OF THE AUDITED FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025**

To receive, consider and adopt the audited Balance Sheet as on 31st March, 2025 and the Profit and Loss Account for the year ended on that date and the Directors' and Auditors' Reports thereon and, in this regard, to consider and if thought fit, to pass the following resolution as Ordinary Resolution:

"RESOLVED THAT the Audited financial statement of the Company for the financial year ended 31st March, 2025 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.

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

ITEM NO.2: TO APPOINT M/s. A K CHANDERIA AND COMPANY AS STATUTORY AUDITORS OF THE COMPANY

"RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification, amendment or enactment thereof, for the time being in force), M/s. A K Chanderia And Company Chartered Accountants as a Statutory Auditors of the company in place of retiring auditor's M/s. A K Chanderia And Company, a Peer Reviewed Firm of 014279 existing statutory auditors of the company whose term of Appointment is going to complete in ensuing AGM of the company, to hold the office from the conclusion of the from 30/09/2025 15TH Annual General Meeting until the conclusion of the 20th Annual General Meeting of the Company to be held in the year 2030 at such remuneration plus applicable taxes and reimbursement of out-of-pocket expenses in connection with the Audit as may be mutually agreed between the Board of Directors of the Company and the Auditors."

ITEM NO.3: APPOINTMENT OF MS. SHRUTI RAMANUJ (DIN 09093690) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION

To appoint a Director in place of Ms. Shruti Ramanuj r (Din 09093690), who is retiring by rotation in terms of Section 152(6) of the Companies Act, 2013 and, being eligible, offers himself for re-appointment in this regard, to consider and if thought fit, to pass the following resolutions with or without modifications, if any as Ordinary Resolutions:

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Ms. Shruti Ramanuj r (Din 09093690), who retires by rotation at this meeting, be and is hereby appointed as a Director of the Company and that his period of office be liable to determination by retirement of Directors by rotation by rotation."

SPECIAL BUSINESS:**ITEM NO. 4: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION AMOUNT UPTO RS. 100 CRORES:**

To consider and if thought fit, to pass with or without modification, if any, the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of the Regulations 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, and in accordance with the prevailing provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with rules made thereunder (including any statutory modification(s), amendments or reenactment(s) thereof for the time being in force) and subject to such other approvals, consents, permissions and sanctions of any authorities as may be necessary, consent of the Members be and is hereby accorded to the Board of Directors/or the Audit Committee of the Company as the case may be to exercise the power conferred by this resolution and to enter into related party transaction(s) including material related party transactions by company with Related Parties for (i) sale, purchase or supply of any goods, materials, assets (Movable/Immovable), Rights or Services; (ii) selling or otherwise disposing of, or buying, property of any kind; (iii) leasing of property of any kind; (iv) availing or rendering of any services; (v) appointment of any agent for purchase or sale of goods, materials, services or property; (vi) such related party's appointment to any office or place of profit in the company, its subsidiary company or associate company; (vii) Sub Contract Arrangement, strategic investment by way of investment in any kind securities (viii) Borrowing from Related Party; (ix) Lending to Related Party (x) investment in any kind of securities of the related parties entities, or any combination thereof, etc. on such terms and conditions as the Board in its absolute discretion may deem fit provided however that the aggregate amount/value of all such transactions/contracts/arrangements that may be entered into and remaining outstanding at any time shall not exceed Rs. 100 Crores and/or the value of which either singly or all taken together in a financial year may exceed ten per cent of the annual consolidated turnover of the Company as per last audited financial statements, with each related parties respectively during a period of 15 months from 1st April, 2025 to 30th September, 2026, on such terms and conditions as may be mutually agreed between the Company and the related parties.”

“FURTHER RESOLVED THAT the Board of Directors of the company, be and is hereby authorized to delegate all or any of the powers conferred on it by or under the foregoing Special Resolution to any Director of the company or any other officer(s) or employee(s) of the company as it may consider appropriate in order to give effect to this resolution”.

ITEM NO 5: INCREASING BORROWING LIMITS OF THE BOARD OF DIRECTORS OF THE COMPANY UNDER SECTION 180 OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to pass, with or without modification, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 180 (1)(c) and all other applicable provisions, if any, of the Companies Act, 2013 including any statutory modifications or any amendments or any substitution or reenactment thereof, if any, for the time being in force and all other applicable Acts, laws, rules, regulations and guidelines for the time being in force, the consent of the shareholders of the Company be and is hereby accorded to borrow such sums of money from time to time, with or without security, on such terms and conditions as it may consider fit notwithstanding that the amount to be borrowed together with amount already borrowed by the

Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business) exceeds the aggregate of paid-up capital and free reserves and securities premium provided that the total amount that may be borrowed by the Board and outstanding at any point of time shall not exceed ₹ 100,00,00,000/- (Rupees One Hundred Crores Only).

RESOLVED FURTHER THAT for the purpose of giving effect to the above Resolution, the Board of Directors of the Company be and is hereby authorized to take all such actions and to give all such directions and to do all such acts, deeds, matters and things as may be necessary and/or expedient in that behalf.

ITEM NO. 6: APPROVAL TO MAKE LOAN(S) AND GIVE GUARANTEE(S), PROVIDE SECURITY (IES) OR MAKE INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to pass, with or without modification, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 186 read with Companies (Meetings of Board and its Power) Rules, 2014, Section 179 and other applicable provisions of the Companies Act, 2013 read with rules made thereunder (including any statutory modification (s) or re-enactment thereof for time being in force) and upon recommendation of the Board of Directors, the consent of shareholders of the Company be and is hereby accorded to authorize the Board of Directors for making Investments in other bodies corporate / giving or granting Loans to any other person (s) or body corporate (s)/ providing Guarantees / Securities on behalf of loan availed by any other person (s) or body corporate (s), from time to time, on such terms and conditions and with or without security as the Board of Directors may think fit which, together with the investments made / loans given or granted / guarantees / securities already made by the Company, which may exceed 60% of paid up capital and free reserves and securities premium OR 100% of free reserves and securities premium, that is to say, reserves not set apart for any specific purpose, whichever is more, provided that the total amount of investments made / loans given / guarantees / securities already made by the Company, shall not at any time exceed the limit of ₹ 100,00,00,000/- (Rupees One Hundred Crores Only).

RESOLVED FURTHER THAT the Board of Directors of the Company, be and is hereby authorized to negotiate and settle the terms and conditions of the investments / loans / guarantees / securities which may be made by the Company from time to time, by the Company, finalize the agreements/ contracts and documents in this regard and to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution.

RESOLVED FURTHER THAT all Directors of the Company or Chief Financial Officer or Company Secretary be and are hereby severally authorized to sign such forms/returns and various documents as may be required to be submitted to the Registrar of Companies or such other authorities and to do all the acts, deeds and things which may be necessary to give effect to the above said resolution.

ITEM NO. 7: APPOINTMENT OF M/S BRAJESH GUPTA & CO., COMPANY SECRETARIES AS THE SECRETARIAL AUDITOR OF THE COMPANY FOR A TERM OF 5 (FIVE) CONSECUTIVE YEARS FROM THE FINANCIAL YEAR 2025-26 TO 2029-30

To consider and, if thought fit, to pass, with or without modification, the following resolution as an Ordinary

Resolution:

“RESOLVED THAT pursuant to the provision of section 204(1) of the companies act, 2013 & rule 9 of the companies (appointment and remuneration of personnel) rules, 2014 and regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) regulations, 2015 read with circulars issued there under from time to time and other applicable provisions, if any, (including any statutory modification(s) or re-enactment thereof for the time being in force), and consent of the audit committee and the recommendation of the board of directors, the company hereby appoints M/s Brajesh Gupta & Co., Practicing Company Secretaries, as the Secretarial Auditors of the company, to conduct the Secretarial Audit of the company, for a term of 5 (five) consecutive years commencing from the Financial Year 2025-26 (01.04.2025) until the conclusion of the Financial Year 2029-30 (31.03.2030) 20th Annual General Meeting of the company which will be held in the financial year 2029-30 at such fees as may be decided by the Board from time to time.

“RESOLVED FURTHER THAT the Board of directors of the company (including any committee thereof) be and is hereby authorized to fix the remuneration payable to the secretarial auditors of the company, from time to time including the actual travelling and out of pocket expenses incurred in connection with the audit, in addition to taxes as applicable.

“RESOLVED FURTHER THAT the board of directors/ company secretary of the company be and is hereby authorised to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution and to settle any questions, difficulties or doubts that may arise in this regard.”

Registered Office:

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

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

**Place: Thane
Date: 06/09/2025**

NOTES:

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

- 3) Institutional/Corporate shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send a scanned copy (pdf/jpg format) of its board or governing body's resolution/authorization, etc., authorizing their representative to attend the e-AGM on its behalf and to vote through remote e-voting. The said resolution/authorization shall be sent to the scrutinizer by email the Members / proxies / authorized representatives should bring the duly filled Attendance Slip enclosed herewith to attend the meeting.
- 4) The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/ AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
- 5) Pursuant to Reg. 42 of the SEBI (LODR) Regulations, 2015 read with section 91 of the Companies Act, 2013 the Register of Members and Share Transfer Books will remain closed from **(24/09/2025 to 30/09/2025)** (Both days inclusive) for the purpose of AGM.
- 6) Members are requested to notify any correction /change in their name / address including Pin Code number immediately to the Companies Register/ Depository Participant. In the event of non – availability of Members latest address either in the Companies records or in Depository Participant's records, members are likely to miss notice and other valuable correspondence sent by the company.
- 7) Members are requested to kindly mention their Folio Number/ Client ID Number (in case of Demat shares) in all their correspondence with the Companies Registrar to enable prompt reply to their queries.
- 8) With a view to using natural resources responsibly, we request shareholders to update their mail address, with their Depository Participants to enable the Company to send communications electronically. The Annual Report 2024-25 is being sent through electronic mode only to the members whose email addresses are registered with the Company / Depository Participant(s), unless any member has requested for a physical copy of their port. For members who have not registered their email addresses, physical copies of the Annual Report 2024-25 are being sent by the permitted mode.
- 9) As per Section 108 of the Companies Act, 2013, Rule 20(2) of the Companies (Management and Administration) Rules, 2014, substituted by Companies (Management and Administration) Amendment, Rules 2015, and Chapter XB or Chapter XC of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 , the Company has not provided a facility to the members to exercise their votes electronically through the electronic voting service facility arranged by Depository due to non-applicability. Apart from e-voting, voting through show of hands in the chat box option at the time of AGM will be made available to the shareholders who have joined the AGM through VC/OAVM
Mr. Nitesh Chaudhary, Practicing Company Secretary, Proprietor of M/s. Nitesh Chaudhary & Associates (Membership No: 10010, Indore) has been appointed as the scrutinizer to act as scrutinizer for the purpose of Annual General Meeting (E-Voting in 15th AGM).

- 10) The Securities and Exchange Board of India (SEBI) has mandated the submission of the Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in

electronic form are, therefore, requested to submit their PAN to their Depository Participant(s). Members holding shares in physical form are required to submit their PAN details to the Company.

- 11) All documents referred to in the Notice will be available for inspection at the Company's registered office during 11:00 am to 1:00 pm normal business working days up to the date of the AGM.
- 12) The shareholder needs to furnish the 'attendance slip' along with a valid identity proof such as the PAN card, passport, AADHAR card or driving license, through e-mail on the companies mail id: diggimultitradeltd@gmail.com.
- 13) As per provisions of the Companies Act, 2013, facility for making nominations is available to INDIVIDUALS holding shares in the Company. The Nomination Form-2B prescribed by the Government can be obtained from the Share Transfer Agent or may be down loaded from the website of the Ministry of Company affairs. Information required to be furnished under Reg. 36 of the of the SEBI (LODR) Regulations, 2015 for Directors retired by rotation/Appointment of Director/Reappointment/ratifications:
 - I. The voting rights of members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date i.e. **23rd September, 2025**.
 - II. Any person, who acquires shares of the Company and become member of the Company after dispatch of the notice through Electronic means and holding shares as of the cut-off date i.e. **23rd September, 2025**, may send a request at diggimultitradeltd@gmail.com.
 - III. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of voting at the AGM through ballot paper.
 - IV. **Mr. Nitesh Chaudhary, Practicing Company Secretary (Membership No. F 10010)** has been appointed as the Scrutinizer for the Annual General Meeting voting facility providing to the members of the Company to scrutinize the voting and process the same in a fair and transparent manner.
 - V. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of show of hands method in the chat box for all those members who have joined the AGM through VC/OAVM.
 - VI. The Scrutinizer shall after the conclusion of voting at the general meeting, will first count the votes cast at the meeting in the presence of at least two witnesses not in the employment of the Company and shall provide within two working days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
 - VII. The Results of AGM voting will be declared along with the report of the Scrutinizer within two working days and shall be placed on the website of the Company www.diggimultitrade.co.in after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the BSE Limited.
 - VIII. Since the meeting will be conducted through VC/OAVM facility, the route map is not annexed to this Notice.
- 14) In compliance with the provisions of Sections 108 of the Act and Rule 20 of the Companies (Management and Administration) Rules, 2014, Regulation 44 of the Listing Regulations and MCA Circulars, the Company is pleased to provide voting by electronic means ("remote e-voting") facility to the Members, to enable them to cast their votes electronically on the resolution mentioned in the Notice.

- 15) Pursuant to applicable rule of the Companies (Management & Administration) Rules, 2014, the Notice is being sent in electronic form only to the Members whose names appear on the Register of Members/List of Beneficial Owners as received from the Depositories as on Friday, September 5, 2025 having their email addresses registered with the Company or Depository Participants, as the case may be. Accordingly, the communication of the assent or dissent of the Members would take place through remote e-voting facility/system only.
- 16) Voting rights of the Members shall be in proportion to the shares held by them in the paid-up equity share capital of the Company as on Tuesday, 23rd September, 2025 ("Cut-off date"). Only those Members whose names are recorded in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date will be entitled to cast their votes by remote e-voting. A person who is not a member on the cut-off date should treat this notice for information purpose only. It is however, clarified that all the Members of the Company as on the Cut-Off Date (including those Members who may not have received this Notice due to non-registration of their e-mail addresses with the Company / RTA / Depositories) shall be entitled to vote in relation to the aforementioned Resolution in accordance with the process specified in this Notice.
- 17) Members who have not registered their e-mail address are requested to register the same with the Depository through their Depository Participant(s) in respect electronic holding and with Company's Registrar and Share Transfer Agent, Purva Sharegistry (India) Pvt. Ltd, 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel (East), Mumbai, Maharashtra, 400011 E-mail: busicomp@vsnl.com in respect of physical holding.
- 18) Members may note that this Notice will also be available on the Company's website www.diggimultitrade.co.in and shall be sent to the Stock Exchange for dissemination on its website www.bseindia.com.
- 19) Members desiring to exercise their vote through the remote e-voting process are requested to read the instructions in the Notes under the section "Instructions for the Shareholders relating to the E-voting" in this Notice. Members are requested to cast their vote through the e-voting process from Saturday, September 27, 2025, 9.00 a.m. (IST). till Monday, September 29, 2025, 5.00 p.m. (IST). During this period, Members of the Company holding shares in physical or electronic form as on the Cut-Off Date may cast their vote electronically. The remote e-voting module shall be disabled for voting thereafter.
- 20) The detailed procedure with regard to claiming the shares from demat suspense account is given in the circular issued by the SEBI vide SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024.
- 21) Any information with regards to this Notice will be available for inspection on the Company's website at www.diggimultitrade.co.in from the date of dispatch of this Notice up to the date of declaration of the results of AGM.
- 22) Any Member who may desire to inspect such documents physically shall write from their registered email ID along with their respective Client ID and DP ID/Folio No. to the Company on diggimultitradeltd@gmail.com.
- 23) Any query in relation to the Notice may be addressed to Managing Director at email address at diggimultitradeltd@gmail.com at least one week before the AGM.

- 24) The Board of Directors of the Company has appointed M/s Nitesh Chaudhary & Associates, Practicing Company Secretaries, (Membership No.: F-10010) as a Scrutinizer to scrutinize the remote e-voting process in a fair and transparent manner.
- 25) The Scrutinizer will submit his report to the Chairman or Company Secretary or any other authorized person of the Company after completion of scrutiny of the remote e-voting. The results shall be declared within two (2) working days from the closure of General Meeting and will also be displayed on the website of the Company i.e. www.diggimultitrade.co.in besides being communicated to the Stock Exchanges.

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

- I. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI circular no. SEBI/HO/ CFD/CMD/CIR/P/2020/242 dated December 9, 2020 in relation to e-Voting facility provided by listed entities, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. The Company has engaged the services of NSDL for facilitating e-Voting to enable the Members to cast their votes electronically as well as for e-Voting during the AGM. Resolution(s) passed by Members through e-Voting is/are deemed to have been passed as if it/they have been passed at the AGM.
- II. Members are provided with the facility for voting through electronic voting system during the VC/OAVM proceedings at the AGM and Members participating at the AGM, who have not already cast their vote by remote e-Voting, are eligible to exercise their right to vote at the AGM.
- III. Members who have already cast their vote by remote e-Voting prior to the AGM, will also be eligible to participate at the AGM but shall not be entitled to cast their vote again on such resolution(s) for which the Member has already cast the vote through remote e-Voting.
- IV. Members of the Company holding shares either in physical form or electronic form, as on the cut-off date of Tuesday, 23rd September, 2025, may cast their vote by remote e-Voting. The remote e-Voting period commences on from **Saturday, September 27, 2025, 9.00 a.m. (IST)** till **Monday, September 29, 2025, 5.00 p.m. (IST)**. The remote e-Voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently. The voting right of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Tuesday, 23rd September, 2025**.
- V. The instructions for Members attending the AGM through VC/OAVM are as under:
 - A. The Members will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access the same by following the steps mentioned below for 'Log-in to NSDL e-Voting system'. The link for VC/OAVM will be available in 'Member login' where the "EVEN- Equilateral Enterprises Limited" of the Company will be displayed. After successful login, the Members will be able to see the link of 'VC/OAVM link' placed under the tab 'Join Extra- ordinary General Meeting' against the name of the Company. On clicking this link, the Members will be able to attend and participate in the proceedings of the AGM through a live webcast of the meeting and submit votes on announcement by the Chairman.
 - B. Members may join the AGM through laptops, smartphones, tablets and iPads for better experience. Further, Members will be required to use Internet with a good speed to avoid any

disturbance during the Meeting. Members will need the latest version of Chrome, Safari, Internet Explorer 11, MS Edge or Firefox. Please note that participants connecting from mobile devices or tablets or through laptops connecting via mobile hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is, therefore, recommended to use stable Wi-Fi or LAN connection to mitigate any glitches.

C. Members who would like to express their views/ ask questions as a Speaker at the AGM may preregister themselves by sending a request from their registered email ID mentioning their names, DP ID and Client ID/folio number, PAN and mobile number to diggimultitrade1td@gmail.com between Wednesday, September 24, 2025 (9:00 a.m. IST) and Friday, September 26, 2025 (5:00 p.m. IST). Only those Members who have pre-registered themselves as Speakers will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

D. Any person holding shares in physical form and non-individual shareholders, who acquire shares and become Members of the Company after the Notice is sent through e-mail and holding shares as of the cutoff date i.e. Tuesday, 23rd September, 2025, may obtain the login ID and password by sending a request at evoting@nsdl.co.in or Issuer/RTA. However, if you are already registered with NSDL for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forget your password, you can reset your password by using "Forgot User Details/Password" or "Physical User Reset Password" option available on www.evoting.nsdl.com or call on 022 - 4886 7000 and 022 - 2499 7000. In case of Individual Shareholders holding securities in demat mode who acquire shares of the Company and become Members of the Company after sending of the Notice and holding shares as of the cut-off date i.e. Tuesday, 23rd September, 2025 may follow steps mentioned in the Notice of the AGM under "Access to NSDL e-Voting system. Other methods for obtaining/ procuring user IDs and passwords for e-Voting are provided in the AGM Notice.

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

How do I vote electronically using NSDL e-Voting system?

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

Step 1: Access to NSDL e-Voting system

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





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

ease and convenience of participating in e-Voting process.

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

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

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

	<p>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting</p>
	<p>4) Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p style="text-align: center;">NSDL Mobile App is available on</p> <div style="display: flex; justify-content: center; align-items: center;">   </div> <div style="display: flex; justify-content: center; align-items: center; margin-top: 10px;">   </div>
Individual Shareholder (holding securities in demat mode) login through their Depository Participants	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature.</p> <p>Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

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

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

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

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

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification 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:
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*****.
For Members who hold shares in demat account with CDSL	16 Digit Beneficiary ID for example if your Beneficiary ID is 12***** then your user ID is 12*****.
For Members holding shares in Physical Form	EVEN Number followed by Folio Number registered with the company for example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***.

5. Password details for shareholders other than Individual shareholders are given below:
 - a). If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b). If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c). How to retrieve your 'initial password'?
 - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

- If your email ID is not registered, please follow steps mentioned below in process for those 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:
 - a. Click on '**Forgot User Details/Password?**' (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b. '**Physical User Reset Password?**' (If you are holding shares in physical mode) option available on www.evoting.nsdl.com
 - c. If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address, etc.
 - d. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
- 7. After entering your password, tick on Agree to 'Terms and Conditions' by selecting on the check box.
- 8. Now, you will have to click on 'Login' button.
- 9. After you click on the 'Login' button, Home page of e-Voting will open.

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

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

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

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-Voting since the meeting is being held through VC/ OAVM.
2. Only those Members/shareholders, who will be present in the AGM through VC/OAVM

facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote on such resolution(s) through e-Voting system at the AGM.

General Guidelines for Members:

- a). Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csniteshachaudhary@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e- Voting" tab in their login.
- b). It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-Voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on evoting@nsdl.co.in to reset the password.
- c). In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e- voting user manual for Shareholders available at the download section of evoting@nsdl.co.in or call on: 022 - 4886 7000 and 022 - 2499 7000 or send a request to Senior Manager at evoting@nsdl.co.in.

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

1. In case shares are held in physical mode, please provide Folio No., name of shareholder, scanned copy of the share certificate (front and back), self-attested scanned copy of PAN card, self-attested scanned copy of Aadhar card by email to diggimultitradeltd@gmail.com
 2. In case shares are held in demat mode, please provide DP ID-CL ID (16 digit DP ID + CL ID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, self-attested scanned copy of PAN card, self-attested scanned copy of Aadhar Card to diggimultitradeltd@gmail.com If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1(A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
 3. Alternatively, shareholder/Members may send a request to evoting@nsdl.co.in for procuring user ID and password for e-Voting by providing above mentioned documents.
 4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.
- II. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date only shall be entitled to avail the facility of remote e-Voting, as well as voting at the meeting.

- III. Any person holding shares in physical form and non-individual Members, who acquire shares of the Company and becomes a Member of the Company after dispatch of the Notice and holding shares as of the cut-off date i.e. Tuesday, 23rd September, 2025 may obtain the login ID and password by sending a request at evoting@nsdl.co.in.

However, if the person is already registered with NSDL for remote e-Voting, then the existing user ID and password of the said person can be used for casting vote. If the person forgot his/her password, the same can be reset by using 'Forgot user Details/Password' or 'Physical user Reset Password' option available at evoting@nsdl.co.in or by calling on 022 4886 7000 and 022 2499 7000. In case of Individual Members holding securities in Demat mode who acquire shares of the Company and becomes a Member of the Company after sending the Notice and holding shares as of the cut-off date i.e. Tuesday, 23rd September, 2025 may follow steps mentioned in the notes to Notice under 'Access to NSDL e-Voting system'

- IV. The Board of Directors has appointed Mr. Nitesh Chaudhary (FCS No. 10010, CP No.: 16275), Practicing Company Secretary, Proprietor of M/s Nitesh Chaudhary & Associates, as Scrutinizer to scrutinize the voting at the AGM and remote e-Voting process, in a fair and transparent manner.
- V. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting, by use of remote e-Voting system for all those Members who are present during the AGM but have not cast their votes by availing the remote e-Voting facility. The remote e-Voting module during the AGM shall be disabled by NSDL for voting 30 minutes after the conclusion of the Meeting.
- VI. The Scrutinizer shall, after the conclusion of voting at the AGM, first count the votes cast during the Meeting and, thereafter, unblock the votes cast through remote e-Voting, in the presence of at least two witnesses not in the employment of the Company and shall make, not later than two working days from the conclusion of the AGM, a Consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
- VII. The Results declared, alongwith the Scrutinizer's Report, shall be placed on the Company's website www.diggimultitrade.co.in and on the website of NSDL www.evoting.nsdl.com, and the results shall also be displayed on the notice board at the Registered Office of the Company, immediately after the declaration of the result by the Chairman or a person authorised by him in writing. The results shall also be immediately forwarded to the Stock Exchanges where the Company's Equity Shares are listed viz. BSE websites viz. www.bseindia.com.

ANNEXURE TO NOTICE
EXPLANATORY STATEMENT
(PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013)

Item No: 4

In terms of the provisions of Section 188 of the Companies Act, 2013 and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the contracts/ arrangements/transactions relating to investment, acquisition of securities, lending of funds, sale, purchase, transfer or receipt of products, goods, materials, assets or services, selling or otherwise disposing, lending, borrowing, Sub Contract Arrangement, Investment in securities of related entities, execution of any business arrangements, business agreements, appointment to any office or place of profit, availing or rendering of any services, leasing of property, these transactions are likely to exceed ten percent of the turnover of the Company, with the following entities.

Sr. No.	Name of Related Party	Nature of Transactions	Value of Transaction (2024-2025) Rs. In Lacs	(2023-2024)
1	Samarth Prabhudas Ramanuj	Long Term Borrowings	49.68	-
		Other current Liabilities	1.63	1.30
2	Shruti Ramanuj	Loan Availed	25.00	

Therefore, in terms of Regulation 23 and other applicable regulations of the Listing Regulations thus the material Contracts/ Arrangements/ Transactions: investment, acquisition of securities, lending of funds, sale, purchase, transfer or receipt of products, goods, materials, assets or services, selling or otherwise disposing, lending, borrowing, Sub Contract Arrangement, appointment to any office or place of profit, availing or rendering of any services, leasing of property on arm's length basis. The material contracts/arrangements/transactions with other parties have been approved by the Audit Committee and Board of Directors for recommending this resolution no. 4 as special resolution to the Members of the Company for their approval. Monetary Value: The value of transactions is likely up to an amount of Rs.100 crores in a single or bundle of transactions. None of the directors or key managerial personnel (KMP), nor their relatives, have any financial or personal interest in the resolution being discussed or approved. This is an important declaration for transparency and to avoid any potential conflicts of interest in the decision-making process, in respect of passing of the Special Resolution as set at Item No. 4.

Item No: 5

As per the provisions of Section 180(1)(c) of the Companies Act, 2013, the Board of Directors of the Company cannot, except with the consent of the Shareholders in the General Meeting by a Special Resolution, borrow the monies apart from temporary loans (loans viz., means loans repayable on demand or within six months from the date of the loan such as short-term, cash credit arrangements, the discounting of bills and the issue of other shortterm loans of a seasonal character, but does not include loans raised for the purpose of financial expenditure of a capital nature) where the monies to be borrowed together with the monies already borrowed does not exceed Rs. 100,00,00,000/- (Rupees

One Hundred Crores Only) from banks, Financial Institution(s), foreign lender(s), anybody corporate entity (ies), authority(ies) in the ordinary course of business.

Hence your approval is sought, to authorize the Board to borrow monies as aforesaid borrowings limits. In compliance with the general circular issued by the MCA, this item is considered unavoidable and forms part of this Notice.

None of the directors or key managerial personnel (KMP), nor their relatives, have any financial or personal interest in the resolution being discussed or approved. This is an important declaration for transparency and to avoid any potential conflicts of interest in the decision-making process, in respect of passing of the Special Resolution as set at Item No. 5.

ITEM NO. 6:

The Company has been making investments in, giving loans and guarantees and providing securities in connection with loans to various persons and bodies corporate (including its subsidiary or associates, if any) for the purpose of their business activities, from time to time, in compliance with the applicable provisions of the Act. The Board of Directors intends to provide loan, investment, guarantee and security to other person(s) and/or Body Corporate(s) in view of company's strategic plans.

Hence, as per sub section (2) & (3) of Section 186 of the Companies Act, 2013, a Company is required to obtain the prior approval of the members through special resolution, in case the Company wants to

- a. Give any loan to any person or other body corporate;
- b. Give any guarantee or provide security in connection with a loan to any other body corporate or person; and c. Acquire by way of subscription, purchase or otherwise, the securities of any other body corporate,

Exceeding 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account or 100% of its free reserve and securities premium account, whichever is more.

Your company is growing and therefore in order capitulate the various opportunities of the prevailing industry, the Board of directors is seeking approval of the members pursuant to section 186 provisions over and above the limit as specified in the resolution at item No 6.

None of the directors or key managerial personnel (KMP), nor their relatives, have any financial or personal interest in the resolution being discussed or approved. This is an important declaration for transparency and to avoid any potential conflicts of interest in the decision-making process, in respect of passing of the Special Resolution as set at Item No. 6. The Board commends the passing of the special resolution set out at item No. 6 of accompanying notice.

ITEM NO.6: APPOINTMENT OF M/S BRAJESH GUPTA & CO., COMPANY SECRETARIES AS THE SECRETARIAL AUDITOR OF THE COMPANY FOR A TERM OF 5 (FIVE) CONSECUTIVE YEARS FROM THE FINANCIAL YEAR 2025-26.

Securities and Exchange Board of India (SEBI) vide its circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024 has inserted new regulation 24A(1a) which inter-alia states that a person shall be eligible for appointment as a Secretarial Auditor of the listed entity only if such person is a Peer Reviewed Company Secretary and has not incurred any of the disqualifications as specified by the Board. Peer Reviewed Company Secretary means a Company Secretary in practice,

who is either practicing individually or as a sole proprietor or as a partner of a Peer Reviewed Practice Unit, holding a valid certificate of peer review issued by the Institute of Company Secretaries of India.

Further, a listed entity shall appoint or re-appoint: (i) an individual as Secretarial Auditor for not more than one term of five consecutive years; or (ii) a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years, with the approval of its shareholders in its Annual General Meeting.

The Board of Directors, on the recommendation of the Audit Committee, has approved the appointment of M/s. Brajesh Gupta & Co, Practicing Company Secretaries as Secretarial Auditors of the Company for a period of 5(five) years from Financial Year 2025-26 up to Financial Year 2029-30 at such fees as may be decided by the Board/ authorized officials of the Board from time to time. Accordingly, the consent of the Shareholders is sought for passing an Ordinary Resolution as set out at Item No. 7 of the Notice for appointment and remuneration payable to the Secretarial Auditors for the Financial Year 2025-26.

None of the Directors/Key Managerial Personnel of the Company/their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No.7 of the Notice.

Accordingly, the Board recommends the resolution as set out in Item No. 7 of the Notice for approval of the Shareholders.

DIRECTORS' REPORT

To,
The Members,
Diggi Multitrade Limited,

Your Directors have pleasure in presenting 15th Annual Report of the Company together with the Audited Statements of Accounts for the financial year ended 31st March, 2025.

1. **FINANCIAL SUMMARY**

The Company's financial performance, for the year ended March 31st, 2025 is summarized below:

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

Particulars	Amount in Lakhs.	
	31 st March 2025	31 st March 2024
Income from Operations	205.99	0
Other Income	0.25	0
TOTAL INCOME	206.25	0
Profit and (Loss) before Depreciation and Tax	212.87	(29.49)
Less: Depreciation	1.34	0
Exceptional Items	(4.00)	1.88
PROFIT BEFORE TAX	(11.97)	(27.61)
Less: Provision for Tax		
- Current Tax		
- Deferred Tax	(0.10)	(0.21)
PROFIT AND (LOSS) AFTER TAX	(11.87)	(27.40)

2. **RESULT HIGHLIGHTS**

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

Revenue from operations during the year by Rs. 0.

The bottom line has shown a loss for the year (before tax) of Rs. 11.97 Lakhs as compared to last year Loss of Rs. 27.61 Lakhs Further, there are no significant and material events impacting the going concern status and Company's operations in future.

3. **DIVIDEND**

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

4. **TRANSFER TO RESERVE**

For the financial year ended 31st March, 2025, your Company has not proposed to carry or transfer any amount to any other specific reserve account, due to loss.

5. CHANGE IN SHARE CAPITAL

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

6. MAJOR EVENTS DURING THE F.Y.2024-25

During the year No major event was happened.

7. EXTRACT OF ANNUAL RETURN

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

8. CHANGE IN NATURE OF BUSINESS

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

9. INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

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

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

Sr. No.	Name	Designation
1.	Mr. Parameswarannair Suresh Kumar	Independent Director (Resigned w.e.f 12 th July, 2024)
2.	Mr. Selvendran Seevanayagam	Independent Director (Resigned w.e.f 12 th July, 2024)
3.	Mr. Saket Rajendra Sugandh*	Company Secretary and Compliance Officer (Resigned w.e.f. 11 th June, 2023)
4.	Ms. Vinita Ojha**	Company Secretary and Compliance Officer (Resigned w.e.f. 15 th February, 2024)
5.	Mr. Samarth Prabhudas Ramanuj	Executive Director Cum CFO (Appointed w.e.f 20 th December, 2023)
6.	Ms. Shruti Ramanuj	Executive Director (Appointed w.e.f 20 th December, 2023)
7.	Mr. Manish Keshavlal Solanki	Independent Director (Appointed w.e.f 15 th February, 2024)
8.	Mr. Utkarshkumar Sanjaykumar Dave	Independent Director (Appointed w.e.f 15 th February, 2024)

❖ Ms. Vinita Ojha, Company Secretary Resigned as a Company Secretary and Compliance Officer of

the Company with effect from 15th February, 2024.

- ❖ Mr. Selvendran Seevanayagam who has resigned from the post of independent director of the company with effect from 12th July, 2024
- ❖ Mr. Parameswarannair Suresh Kumar who has resigned from the post of Independent director of the company with effect from 12th July, 2024

11. NUMBER OF BOARD MEETINGS

During the year under review, (five) board meetings were held dated, 27th May 2024, 19th July, 2024, 04th September 2024, 14th November, 2024, 15/02/2025 properly convened & held.

12. ANNUAL EVALUATION OF PERFORMANCE OF THE BOARD

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual evaluation of its own performance, the directors individually, as well as the evaluation of the working of its Committees. The Company has devised a questionnaire to evaluate the performances of each of Executive and Independent Directors. Such questions are prepared considering the business of the Company and the expectations that the Board have from each of the Directors. The evaluation framework for assessing the performance of Directors comprises of the following key areas:

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

13. COMMITTEES OF THE BOARD:

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

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

I. AUDIT COMMITTEE:

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

The constitution of the audit committee during the financial year 2024-25 is as follow:

1.	Mr. Manish Keshavlal Solanki	Chairman	Independent Director	12 th July 2023
2.	Mr. Utkarshkumar Sanjaykumar Dave	Member	Independent Director	12 th July 2023
3.	Ms. Shruti Ramanuj	Member	Executive Director	20 th Dec., 2023
4.	Mr. Manish Keshavlal Solanki	Chairman	Independent Director	12 th July 2023

During the year under reference, 4 (Four) Audit Committee meetings were dated, 27/05/2024, 19/07/2024, 14/11/2024 & 17/02/2025 properly convened & held.

- i. Oversight of our Company's financial reporting process and the disclosure of its financial

- information to ensure that the financial statement is correct, sufficient and credible;
- ii. Recommendation for appointment, re-appointment and replacement, remuneration and terms of appointment of auditors of our Company;
 - iii. Reviewing and monitoring the auditor's independence and performance and the effectiveness of audit process;
 - iv. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
 - v. Reviewing the financial statements with respect to its unlisted Subsidiary (ies), in particular investments made by such Subsidiary(ies);
 - vi. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
 - a. *Matters required to be stated in the Director's Responsibility Statement to be included in the Board 's report in terms of clause(c)of sub-section 3 of Section 134 of the Companies Act, 2013;*
 - b. *Changes, if any, in accounting policies and practices and reasons for the same;*
 - c. *Major accounting entries involving estimates based on the exercise of judgment by management;*
 - d. *Significant adjustments made in the financial statements arising out of audit findings;*
 - e. *Compliance with listing and other legal requirements relating to financial statements;*
 - f. *Disclosure of any related party transactions; and*
 - g. *Qualifications and Modified opinions in the draft audit report.*
 - vii. Reviewing with the management, the half yearly financial statements before submission to the board for approval;
 - viii. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
 - ix. Review and monitor the auditor 's independence and performance, and effectiveness of audit process;
 - x. Approval or any subsequent modification of transactions of the company with related parties;
 - xi. Scrutiny of inter-corporate loans and investments;
 - xii. Valuation of undertakings or assets of the company, wherever it is necessary;
 - xiii. Evaluation of internal financial controls and risk management systems;
 - xiv. Reviewing, with the management, the performance of statutory and internal auditors and adequacy of the internal control systems;
 - xv. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

- xvi. Discussion with internal auditors any significant findings and follow up thereon;
- xvii. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- xviii. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- xix. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate; and
- xx. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

The powers of Audit Committee:

- a) To investigate any activity within its terms of reference;
- b) To seek information from any employee;
- c) To obtain outside legal or other professional advice; and
- d) To secure attendance of outsiders with relevant expertise if it considers necessary. The audit committee shall mandatorily review the following information:
 - i. *Management discussion and analysis of financial condition and results of operations;*
 - ii. *Statement of significant related party transactions (as defined by the audit committee), submitted by management;*
 - iii. *Management letters/letters of internal control weaknesses issued by the statutory auditors;*
 - iv. *Internal audit reports relating to internal control weaknesses; and*
 - v. *The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.*

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

II. STAKEHOLDERS' RELATIONSHIP COMMITTEE:

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

The Re-Constitution of Stakeholders Relationship Committee during the FY 2024-25 is as follows:

Sr. No	Name of the Director	Designation	Nature of Directorship	Date of Appointment
1.	Mr. Manish Keshavlal Solanki	Chairman	Independent Director	12 th July 2023
2.	Mr. Utkarshkumar Sanjaykumar Dave	Member	Independent Director	12 th July 2023
3.	Ms. Shruti Ramanuj	Member	Executive Director	20 th Dec, 2023

During the year, 2 Stakeholder's Relationship Committee meeting were held dated, 14/11/2024 & 17/02/2025 properly convened & held.

Terms & Scope of Work of Committee:

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

- i. Considering and resolving grievances of shareholder's, debenture holders and other security holders;

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

III. NOMINATION AND REMUNERATION COMMITTEE:

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

The Constitution of Nomination and Remuneration Committee during the FY 2024-25 is as follows;

Sr. No	Name of the Director	Designation	Nature of Directorship	Date of Appointment
1.	Mr. Manish Keshavlal Solanki	Chairman	Independent Director	12 th July 2023
2.	Mr. Utkarshkumar Sanjaykumar Dave	Member	Independent Director	12 th July 2023
3.	Ms. Shruti Ramanuj	Member	Executive Director	20 th Dec, 2023

During the year, 2 Nomination and Remuneration Committee meetings was held dated 19th July, 2024, 15th February, 2025.

Terms & Scope of Work of Committee:

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

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

14. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS:

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

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

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

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

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

15. DECLARATION BY INDEPENDENT DIRECTORS

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

16. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

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

17. DIRECTOR'S RESPONSIBILITY STATEMENT

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

- i. in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- ii. appropriate accounting policies have been selected and applied consistently, and the judgments and estimates that have been made are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the loss of the Company for the said period;
- iii. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. the annual accounts have been prepared on a going concern basis;
- v. the internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
- vi. There is a proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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

No material changes and commitments affecting the financial position of the Company occurred during the financial year 2024-25 to which these financial statements relate and the date of this report.

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

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

20. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

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

21. PARTICULARS OF LOANS, GUARANTEES, OR INVESTMENTS

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

22. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

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

23. PARTICULARS REGARDING CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO

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

24. RISKS MANAGEMENT AND AREA OF CONCERN

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

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

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

25. CORPORATE SOCIAL RESPONSIBILITY

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

26. CHANGE IN THE NATURE OF BUSINESS

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

27. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

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

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

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

29. DETAILS RELATING TO DEPOSITS, WHICH ARE NOT IN COMPLIANCE WITH THE REQUIREMENTS UNDER CHAPTER V OF THE COMPANIES ACT 2013

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

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

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

31. INTERNAL FINANCIAL CONTROL SYSTEM

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

32. AUDITORS & REPORT OF THE AUDITORS

The Statutory Auditors, M/s. S K Jha & Co, Chartered Accountants (FRN: 126173W), Ahmedabad, was appointed as the Statutory Auditor of the Company for a term of four consecutive years from the conclusion of 11th Annual General Meeting till the conclusion of the 15th Annual General Meeting (AGM) of the Company to be held in the year 2025, to examine and audit the Books of Accounts of the Company on such remuneration plus reimbursement of out-of-pocket expense, as may be mutually agreed between the Board of Directors/Audit Committee of the Company and the Statutory Auditors."

The Statutory Auditors contains one observation remark as follow:

- We further draw your reference to the para Vii of Annexure 1 of the audit report wherein it is disclosed that the company has not paid total TDS of Rs. 84250/- to the credit of Central Government outstanding for more than six months.

Reply and Clarification from Management:

The management took on records the observation given by Auditors for pendency of TDS payment Rs. 84,250/-, that the company has made efforts to make payment of TDS however due to technical issues the payment of Challan of TDS was not processed, management has ensured that company will take extra care and comply accordingly in future.

Further the tenure of Statutory Auditors expired the board of directors in its meeting held 06th September, 2025 has consider and approved the proposal of appointment of Statutory Auditors subject to the shareholders approval in 15th AGM of the Company, to the **M/s. A K Chanderia And Company Chartered Accountants (FRN: 126173W)**, Ahmedabad, was appointed as the Statutory Auditor of the Company for a term of four consecutive 5 years from the conclusion of 15th Annual General Meeting till the conclusion of the 20th Annual General Meeting (AGM) of the Company to be held in the year 2025, to examine and audit the Books of Accounts of the Company for a period of 5 years 01.04.2025 to 31.03.2030, on such remuneration plus reimbursement of out-of-pocket expense, as may be mutually agreed between the Board of Directors/Audit Committee of the Company and the Statutory Auditors."

33. SECRETARIAL AUDIT REPORT

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

The Secretarial Audit Report contains one observation remarks as follow.

Sr. No.	Action taken by	Details of Non-compliance	Details of action taken	Remarks by PCS, if any
1	BSE Ltd.	Non-compliance under Regulation Reg-13(3), for the quarter ended 30/06/2024	Penalty levied of Rs. 2360/- including GST imposed by BSE Ltd. on the Company.	The Company has informed to us, that the company has Received the Notice on 14th August 2024 and SOP fine of Rs. 2360/- including GST paid by the Company dated 10 th September, 2024, there was delay in filing of xbrl of investor complaint which was required to file within 21 days after ends of each quarter there was delay in filing of xbrl under regulation 13(3) the due date of fining 21.07.2024 and date of filing by company is 24.07.2024 due to delay in payment of fine the exchange freeze the promoters security .

Reply and Clarification from Management:

The Management has taken note of the observation made by the Secretarial Auditors. The Company submits that the delay in filing of the Investor Complaint Status Report under Regulation 13(3) of SEBI (LODR) Regulations, 2015 for the quarter ended June 30, 2024 was purely due to technical login issues faced on the BSE Listing Portal. It is further clarified that during the said period there were no investor complaints pending with the Company.

Upon resolution of the technical issue, the Company promptly uploaded the report on the BSE Listing Centre, resulting in a delay of only two days beyond the prescribed timeline. The penalty imposed by BSE amounting to Rs. 2,360/- including GST has already been duly paid by the Company.

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

34. **COST AUDITORS**

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

35. **INTERNAL AUDITORS**

The company has appointed an internal auditor to M/s J.A.K & Company as Internal Auditors for better internal financial control, Internal auditors has conducted internal audit and submitted their report for F.Y. 2024-25.

36. **POLICY/VIGIL MECHANISM/CODE OF CONDUCT**

The Company has a Whistle Blower Policy in line with the provisions of the Section 177 of the Companies Act, 2013. This policy establishes a vigil mechanism for directors and employees to report their genuine concerns actual or suspected fraud or violation of the Company's Code of Conduct. The said mechanism also provides for adequate safeguards against victimisation of the persons who use such mechanism and makes provision for direct access to the chairperson of the Audit Committee. We confirm that during the financial year 2024-25, no employee of the Company was denied access to the Audit Committee. The said Whistle Blower Policy is available on the website of the Company at www.diggimultitrade.co.in.

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

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

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

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

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

The following is a summary of sexual harassment complaints received and disposed of during the

year 2024-25:

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

38. **CORPORATE GOVERNANCE:**

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

39. **MEETING OF INDEPENDENT DIRECTORS:**

During the year under review, one Independent Director Meeting held on 15/02/2025 for the F. Y. 2024-25.

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

40. **POSTAL BALLOT:**

No Postal ballot during the year 2024-25.

41. **PREVENTION OF INSIDER TRADING**

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

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

42. **LISTING FEES:**

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

43. **SECRETARIAL STANDARDS**

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

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

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

45. **DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND**

FINANCIAL INSTITUTIONS:

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

46. ACKNOWLEDGEMENT:

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

**For and on behalf of the Board
Diggi Multitrade Limited**

**SD/-
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127**

**SD/-
Shruti Ramanuj
Director & CFO
DIN: 9093690**

Date: 06/09/2025

Place: Thane

ANNEXURE I
FORM NO.MGT-9

Extract of Annual Return as on the Financial Year Ended on 31st March, 2025

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12 (1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

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

I. SHAREHOLDING OF PROMOTERS:

B. Shareholding of Promoters								
SL No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			
		31-03-2024			30-03-2025			
		No of Shares	% of Total Shares of the Company	% of Shares Pledged / Encumbered to total shares	No. of Shares	% of Total Shares of the company	% of Shares Pledged / Encumbere d to total shares	% change in share holding during the year
1	PRADEEPKUMARTAN A JANKIRAMULU NAIDU	1627500	16.82	0.00	0	0.00	0.00	-16.81
2	SANGEETA HARIPRASAD NAIDU	1477500	15.27	0.00	0	0.00	0.00	-15.26

3	SIDDHANT PRADEEP	60000	0.62	0.00	0	0.00	0.00	-0.61
4	RAJA LACHHAMANDAS UTWANI	0	0.00	0.00	1964158	20.30	0.00	20.30
5	SAMARTH PRABHUDAS RAMANUJ	50000	0.52	0.00	1265842	13.08	0.00	12.56
6	LACHHMAN GHANSHAMDAS UTWANI	340000	3.51	0.00	340000	3.51	0.00	0.00
7	HAXCO INVEST	340000	3.51	0.00	340000	3.51	0.00	0.00
8	UTWANI VEENA	210000	2.17	0.00	210000	2.17	0.00	0.00
9	SHRUTI RAMANUJ	110000	1.14	0.00	110000	1.14	0.00	0.00
10	MEENA LACHHMANDAS UTWANI	90000	0.93	0.00	90000	0.93	0.00	0.00

II. Change in Promoters' Shareholding (Please specify, if there is no change): Change Details as follows:

C. Change in Promoter's Shareholding:

SL No.	ShareHolder's Name	Share Holding at the beginning of the year		Cumulative Share Holding at the end of the year		
		31/03/2024		30/03/2025		
		No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type
1	PRADEEPKUMARTAN A JANKIRAMULU NAIDU	1627500	16.82			
	29-12-2023	-380000	-3.92	1247500	12.89	Sell
	19-01-2024	-1247500	-12.89	0	0.00	Sell
	30-03-2024			0	0.00	
2	SANGEETA HARIPRASAD NAIDU	1477500	15.27			
	29-12-2023	-380000	-3.92	1097500	11.34	Sell
	19-01-2024	-1097500	-11.34	0	0.00	Sell
	30-03-2024			0	0.00	
3	SIDDHANT PRADEEP	60000	0.62			
	22-12-2023	-60000	-0.61	0	0.00	Sell
	30-03-2024			0	0.00	
4	RAJA LACHHAMANDAS UTWANI	0	0.00			
	29-12-2023	380000	3.93	380000	3.93	Buy
	19-01-2024	1584158	16.37	1964158	20.30	Buy
	30-03-2024			1964158	20.30	
5	SAMARTH PRABHUDAS RAMANUJ	50000	0.52			
	21-07-2023	15000	0.15	65000	0.67	Buy
	22-12-2023	60000	0.62	125000	1.29	Buy
	29-12-2023	380000	3.93	505000	5.22	Buy

	19-01-2024	760842	7.86	1265842	13.08	Buy
	30-03-2024			1265842	13.08	
6	LACHHMAN GHANSHAMDAS UTWANI	340000	3.51			
	30-03-2024			340000	3.51	
7	HAXCO INVEST	340000	3.51			
	30-03-2024			340000	3.51	
8	UTWANI VEENA	210000	2.17			
	30-03-2024			210000	2.17	
9	SHRUTI RAMANUJ	110000	1.14			
	30-03-2024			110000	1.14	
10	MEENA LACHHMANDAS UTWANI	90000	0.93			
	30-03-2024			90000	0.93	

III. Shareholding Pattern of Top Ten Shareholders (Other than Director, Promoters and Holders of GDRs and ADRs):

D. Share holding Pattern of top ten Shareholders:

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year		Cumulative Share Holding at the end of the year		
		31/03/2024		30/03/2025		
		No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type
1	LACHHMAN GHANSHAMDAS UTWANI	340000	3.51			
	30-03-2024			340000	3.51	
2	HAXCO INVEST	340000	3.51			
	30-03-2024			340000	3.51	
3	KAPASI MAMTABEN KETANBHAI	220000	2.27			
	08-09-2023	-30000	-0.30	190000	1.96	Sell
	15-09-2023	-20000	-0.20	170000	1.76	Sell
	03-11-2023	-20000	-0.20	150000	1.55	Sell
	17-11-2023	-150000	-1.54	0	0.00	Sell
	30-03-2024			0	0.00	
4	UTWANI VEENA	210000	2.17			
	30-03-2024			210000	2.17	
5	HARNISH B SHAH (HUF)	200000	2.07			
	08-09-2023	-150000	-1.54	50000	0.52	Sell
	15-09-2023	-50000	-0.51	0	0.00	Sell
	30-03-2024			0	0.00	
6	VISHAL VIPINBHAI BHATT	530000	5.48			
	14-04-2023	10000	0.10	540000	5.58	Buy

	21-04-2023	10000	0.10	550000	5.68	Buy
	28-04-2023	-20000	-0.20	530000	5.48	Sell
	05-05-2023	-40000	-0.41	490000	5.06	Sell
	12-05-2023	30000	0.31	520000	5.37	Buy
	19-05-2023	-20000	-0.20	500000	5.17	Sell
	26-05-2023	60000	0.62	560000	5.79	Buy
	09-06-2023	10000	0.10	570000	5.89	Buy
	15-06-2023	30000	0.31	600000	6.20	Buy
	07-07-2023	30000	0.31	630000	6.51	Buy
	28-07-2023	20000	0.21	650000	6.72	Buy
	08-09-2023	60000	0.62	710000	7.34	Buy
	15-09-2023	10000	0.10	720000	7.44	Buy
	06-10-2023	10000	0.10	730000	7.54	Buy
	17-11-2023	25000	0.26	755000	7.80	Buy
	22-12-2023	5000	0.05	760000	7.85	Buy
	08-03-2024	10000	0.10	770000	7.96	Buy
	30-03-2024			770000	7.96	
7	PINKI PANKAJ VORA	260000	2.69			
	30-03-2024			260000	2.69	
8	SUBHODEEP DUTTA	200000	2.07			
	21-04-2023	-20000	-0.20	180000	1.86	Sell
	26-05-2023	-30000	-0.30	150000	1.55	Sell
	23-06-2023	-10000	-0.10	140000	1.45	Sell
	28-07-2023	10000	0.10	150000	1.55	Buy
	31-08-2023	40000	0.41	190000	1.96	Buy
	29-12-2023	-5000	-0.05	185000	1.91	Sell
	05-01-2024	-35000	-0.36	150000	1.55	Sell
	30-03-2024			150000	1.55	
9	ANAND KASHYAP	200000	2.07			
	30-03-2024			200000	2.07	
10	PANKAJ BABULAL VORA	180000	1.86			
	02-02-2024	-30000	-0.30	150000	1.55	Sell
	30-03-2024			150000	1.55	
11	KINGSMAN WEALTH MANAGEMENT PRIVATE LIMITED	170000	1.76			
	07-04-2023	10000	0.10	180000	1.86	Buy
	01-09-2023	20000	0.21	200000	2.07	Buy
	30-03-2024			200000	2.07	
12	ANAND MOHAN .	0	0.00			
	15-06-2023	130000	1.34	130000	1.34	Buy
	30-03-2024			130000	1.34	
13	SHILPZZZ TECHNOLOGIES PRIVATE LIMITED	140000	1.45			
	23-06-2023	-10000	-0.10	130000	1.34	Sell
	30-03-2024			130000	1.34	
14	RAJ B JIVRAJANI	0	0.00			
	08-09-2023	40000	0.41	40000	0.41	Buy
	17-11-2023	60000	0.62	100000	1.03	Buy

	15-12-2023	5000	0.05	105000	1.08	Buy
	22-12-2023	-5000	-0.05	100000	1.03	Sell
	08-03-2024	25000	0.26	125000	1.29	Buy
	30-03-2024			125000	1.29	
15	SHILPA M R .	120000	1.24			
	30-03-2024			120000	1.24	

IV. Shareholding of Directors and Key Managerial Personnel:

Sr. No.	Name	Shareholding		Increase/decrease In share-holding	Date	Reason	Cumulative shareholding during the year 01-04-24 to 31-03-2025	
		No of shares at the beginning of the year 01-04-2025	% of total shares				No of shares	% of total shares
1.	SAMARTH PRABHUDAS RAMANUJ	Nil	Nil	Nil	Nil	Buy	12,65,842	13.08
2.	SHRUTI RAMANUJ	Nil	Nil	Nil	30.03.2024	Buy	1,10,000	1.14
3.	MANISH KESHAVAL SOLANKI	Nil	Nil	Nil	Nil	Nil	Nil	Nil
4.	UTKARSHKUMAR SANJAYKUMAR DAVE	Nil	Nil	Nil	Nil	Nil	Nil	Nil

V. Indebtedness: Indebtedness of the Company including interest outstanding/ accrued but not due for payment:

Particulars	Secured Loans	Unsecured Loan	Deposits	Total Indebtedness (In Rupees)
Indebtedness at the beginning of the financial year (01-04-2024)				
i) Principal Amount	NIL	NIL	NIL	NIL
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	NIL	NIL	NIL	NIL
Change in Indebtedness				
Addition	NIL	NIL	NIL	NIL
Reduction	NIL	NIL	NIL	NIL
Net Change	NIL	NIL	NIL	NIL
Indebtedness at the end of the financial year (31-03-2025)				
i) Principal Amount	NIL	NIL	NIL	NIL
ii) Interest due but not paid	NIL	NIL	NIL	NIL

iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	NIL	NIL	NIL	NIL

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sr. N	Particulars of Remuneration	Total Amount			
1.	Gross salary	Samarth Prabhudas Ramanuj	Shruti Ramanuj	Manish Keshavlal Solanki	Utkarshkumar Sanjaykumar Dave
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NIL	NIL	NIL	NIL
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL	NIL	NIL	NIL
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL	NIL	NIL	NIL
2.	Stock Option	NIL	NIL	NIL	NIL
3.	Sweat Equity	NIL	NIL	NIL	NIL
4.	Commission - as % of profit - Others, specify...	NIL	NIL	NIL	NIL
5.	Others, please specify	NIL	NIL	NIL	NIL
6.	Total(A)	NIL	NIL	NIL	NIL
	Ceiling as per the Act under section 197(3) Schedule V of the Companies Act, 2013)	NIL	NIL	NIL	NIL

B. REMUNERATION TO OTHER DIRECTORS:

Sr. No.	Particulars of Remuneration			
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1	<u>Independent Directors</u>	Manish Keshavlal Solanki	Utkarshkumar Sanjaykumar Dave	Total		
a	Fee for attending board committee meetings					
c	Others, please specify	NIL	NIL	NIL		
	Total (1)					
2	<u>Other Non-Executive Directors</u>					
a	Fee for attending board committee meetings	NIL	NIL	NIL	NIL	NIL
b	Commission	NIL	NIL	NIL	NIL	NIL
c	Others, please specify	NIL	NIL	NIL	NIL	NIL
	Total (2)	NIL	NIL	NIL	NIL	NIL
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Ceiling as per the Act under section 197(3) Schedule V of the Companies Act, 2013)	-	-			-

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:

S. no.	Particulars of Remuneration	Key Managerial Personnel - Company Secretary
1.	Gross salary	
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NIL
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL
2.	Stock Option	NIL
3.	Sweat Equity	NIL
4.	Commission - as % of profit - others, specify...	NIL
5.	Others, please specify	NIL
6.	Total	NIL

VIII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Property/ Punishment / Compounding fees imposed	Authority	Appeal made, if any (give details)
				[RD/NCLT/COU RT	
A)COMPAN Y					
Penalty	<div>BSE Sop and other The company is paid fines with the provisions of following Regulation(s) 13(3) of SEBI LODR as follows:</div> <div><div><div></div></div><div><div><div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div><div><div><div></div></div></div><div><div><div></div></div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For and on behalf of the Board
Diggi Multitrade Limited

SD/-
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

SD/-
Shruti Ramanuj
Director & CFO
DIN: 9093690

Date: 06/09/2025
Place: Thane

Annexure II

MR-3

SECRETARIAL AUDIT REPORT

For the financial year ended 31st March 2025

[Pursuant to section 204(1) of The Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members

M/S. Diggi Multitrade Limited

312, Bldg K-2 Gala-5 Sagar Complex Owali Village Thane

Bhiwandi-421302, Shastrinagar (Thane)-Bhiwandi-421302,

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to corporate practices by **Diggi Multitrade Limited** (hereinafter called the 'Company') for the audit period covering the financial year from 01st April 2024 to 31st March 2025 ('the audit period') Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

Based on my verification of the Company's books, papers, minute books, forms and return is filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2025, has complied with the statutory provisions listed hereunder and also that the Company has proper Board- processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers; minutes' books, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

- (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations 2021 - **During the financial year under review, the Company has not issued any shares/options under the (ESOP) said guidelines / regulations. Hence the provisions of the said regulation are not applicable to the company.;**
- (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **As the company has not issued any debt securities during the period under review the provisions of the said regulation are not applicable to the company;**
- (g) The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **-As the Company is not registered as Registrar to Issue and Share Transfer Agent during the year under review, the said Regulation is not applicable to the Company;**
- (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - **The equity shares of the company are neither delisted nor proposed to be delisted. Hence the provision of said regulation not applicable to the company;**
- (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 **The Company has not bought back or propose to buy-back any of its securities during the year under review, hence the said regulation is not applicable to the company;**

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

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

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

- Secretarial Standards with respect to Meeting of Board of Director(SS-1), General Meeting (SS-2) and Dividend (SS-3) issued by The Institute of Company Secretaries of India related to Board meetings, General Meeting and Dividend;
- The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Sr. No.	Action taken by	Details of Non-compliance	Details of action taken	Remarks by PCS, if any
1	BSE Ltd.	Non-compliance under Regulation Reg-13(3), for the quarter ended 30/06/2024	Penalty levied of Rs. 2360/- including GST imposed by BSE Ltd. on the Company.	The Company has informed to us, that the company has Received the Notice on 14th August 2024 and SOP fine of Rs. 2360/- including GST paid by the Company dated 10 th September, 2024, there was delay in filing of xbrl of investor complaint which was required to file within 21 days after ends of each quarter there was delay in filing of xbrl under regulation 13(3) the due date of fining 21.07.2024 and date of filing by company is 24.07.2024 due to delay in payment of fine the exchange freeze the promoters security .

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

I further report that:

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

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

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

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

WE FURTHER REPORT THAT:

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

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

- i. Rights/Preferential issue of Shares/debentures/ sweat equity.

- ii. Redemption/buy-back of securities.
- iii. Merger/ amalgamation/ reconstruction etc.
- iv. Foreign technical collaborations.

For Brajesh Gupta & Co.

Sd/-

CS Brajesh Gupta

Practicing Company Secretary

Mem No: 33070 & COP: 21306

Dated: 05/09/2025

UDIN: A033070G001188391

Place: Indore (M.P.)

Note:

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

Annexure A

Part of the Secretarial Audit Report 2024-25

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

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

Management's Responsibility:

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

Auditor's Responsibility:

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial and other legal records, legal compliance mechanism and corporate conduct. The verification was done on test check basis to ensure that correct facts as reflected in secretarial and other records produced to us. I believe that the processes and practices I followed, provides a reasonable basis for our opinion for the purpose of issue of the Secretarial Audit Report.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, I have obtained the management representation about list of applicable laws, compliance of laws, rules and regulations and major events during the audit period.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.

Disclaimer:

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

For Brajesh Gupta & Co.

Sd/-
CS Brajesh Gupta
Practicing Company Secretary
Mem No: 33070 & COP: 21306
Dated: 05/09/2025
UDIN: A033070G001188391
Place: Indore (M.P.)

ANNEXURE III
TO THE DIRECTORS' REPORT

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

Sr. No.	Disclosure Requirement	Disclosure Details		
		Director	Designation	Ratio
1	The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year 2024-25	Samarth Prabhudas Ramanuj (Appointed w.e.f 20.12.2023)	Executive Director	NA
		Shruti Ramanuj (Appointed w.e.f 20.12.2023)	Executive Director	NA
		Manish Keshavlal Solanki (Appointed w.e.f 15.02.2024)	Independent Director	NA
		Utkarshkumar Sanjaykumar Dave (Appointed w.e.f 15.02.2024)	Independent Director	NA
2	The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year	Directors and other Key Managerial Personnel	Designation	% increase remuneration
		Samarth Prabhudas Ramanuj (Appointed w.e.f 20.12.2023)	Executive Director	NA
		Shruti Ramanuj (Appointed w.e.f 20.12.2023)	Executive Director	NA
		Manish Solanki (Appointed w.e.f 15.02.2024)	Independent Director	NA
		Utkarshkumar Dave (Appointed w.e.f 15.02.2024)	Independent Director	NA
		Vinita Hemant Ojha	Company Secretary	NA
3	The percentage increase or Decreases in the median remuneration of employees in the financial year	(0%) Decrease in Salary		
4	The number of permanent employees on the rolls of Company	4		

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

For and on behalf of the Board
Diggi Multitrade Limited

SD/-
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

SD/-
Shruti Ramanuj
Director & CFO
DIN: 9093690

Date: 06/09/2025
Place: Thane

Annexure IV

1. General Shareholder Information:

a.	AGM: Day, Date, Time and Venue	At Tuesday, 30 th September, 2025 at 04:00 PM through VC/OAVM deemed venue at the Registered Office situated at 312, Bldg K-2 Gala-5sagar Complex Owali Village Thane Bhiwandi-421302, shall be deemed venue of the AGM.																																																							
b.	Financial Year	1 st April, 2024 to 31 st March, 2025																																																							
c.	Date of Book Closure	Tuesday 24 th September, 2025 to Monday 30 th September, 2025																																																							
d.	Listing on Stock Exchanges	The Shares of the Company are listed on the BSE Ltd. BSE Limited (SME Platform)																																																							
e.	Scrip Code	540811																																																							
f.	Scrip ID	DML																																																							
g.	ISIN	INE158R01012																																																							
h.	Payment of Listing Fee	The Company has paid Annual listing fees and confirm that no outstanding till 31 st March, 2025.																																																							
i.	Market Price Data (High, Low during each month in last financial year 2024-25)	<table><tr><th>Month</th><th>Open</th><th>High</th><th>Low</th></tr><tr><td>Apr 24</td><td>26.00</td><td>28.37</td><td>20.32</td></tr><tr><td>May 24</td><td>23.01</td><td>27.89</td><td>22.10</td></tr><tr><td>Jun 24</td><td>26.20</td><td>26.20</td><td>26.15</td></tr><tr><td>Jul 24</td><td>21.50</td><td>28.00</td><td>20.96</td></tr><tr><td>Aug 24</td><td>20.65</td><td>22.75</td><td>17.90</td></tr><tr><td>Sep 24</td><td>20.00</td><td>20.99</td><td>17.54</td></tr><tr><td>Oct 24</td><td>18.11</td><td>19.18</td><td>16.30</td></tr><tr><td>Nov 24</td><td>19.99</td><td>21.00</td><td>17.10</td></tr><tr><td>Dec 24</td><td>20.36</td><td>28.10</td><td>19.80</td></tr><tr><td>Jan 25</td><td>21.85</td><td>25.58</td><td>18.09</td></tr><tr><td>Feb 25</td><td>20.00</td><td>20.00</td><td>17.50</td></tr><tr><td>Mar 25</td><td>19.96</td><td>19.99</td><td>12.99</td></tr></table>				Month	Open	High	Low	Apr 24	26.00	28.37	20.32	May 24	23.01	27.89	22.10	Jun 24	26.20	26.20	26.15	Jul 24	21.50	28.00	20.96	Aug 24	20.65	22.75	17.90	Sep 24	20.00	20.99	17.54	Oct 24	18.11	19.18	16.30	Nov 24	19.99	21.00	17.10	Dec 24	20.36	28.10	19.80	Jan 25	21.85	25.58	18.09	Feb 25	20.00	20.00	17.50	Mar 25	19.96	19.99	12.99
Month	Open	High	Low																																																						
Apr 24	26.00	28.37	20.32																																																						
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Feb 25	20.00	20.00	17.50																																																						
Mar 25	19.96	19.99	12.99																																																						
j.	Registrar and share transfer agents	Purva Shareregistry (India) Pvt. Ltd. 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel (East), Mumbai-400011																																																							

2. Other Information

I. Half-yearly financial results

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

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

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

II. Official News Releases

Official news releases are made whenever it is considered necessary.

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

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

IV. Dividend payment date: Not Applicable

Distribution of Shareholding as on 31st March, 2025

Sr.No	Category (Equity Shares)	No. of Shareholders	% of Shareholders	No. of Shares held	% Shareholding	Amount (Rs)	% to Capital
1	1 - 100	0	0	0	0	0	0
2	101 - 200	0	0	0	0	0	0
3	201 - 500	0	0	0	0	0	0
4	501 - 1000	0	0	0	0	0	0
5	1001 - 5000	39	22.16	185000	1.91	1850000	1.91
6	5001 - 10000	54	30.68	540000	5.58	5400000	5.58
7	10001 - 100000	65	36.93	2432500	25.14	24325000	25.14
8	100001 and Above	18	10.23	6520000	67.37	65200000	67.37
	Total	176	100	9677500	100	96775000	100

Pattern of Shareholding as on 31st March, 2025

Sr. No	Category of Shareholders	No. of shares Held	Percentage of holdings
1.	Promoters	43,20,000	44.64
2.	Foreign Institutional Investors/ Mutual Funds	Nil	Nil
3.	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	937500	9.69
4.	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	3555000	36.73
6.	Non Resident Indians (NRIs)	45000	0.46
7.	Bodies Corporate	450000	4.65
8.	Any Other (specify)	3,70,000	3.83
	Total	96,77,500	100

Dematerialization of Shares as on 31st March, 2025

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

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

Particulars	No. of Shares	Percentage(in Share Capital)
Held in dematerialized Form in CDSL	80,60,000	83.29%
Held in dematerialized Form in NSDL	16,17,500	16.71%
Physical	0	0
Total Number of Shares	96,77,500	100

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

• **GENERAL OUTLOOK:**

Real estate sector in India is expected to reach US\$ 1 trillion in market size by 2030, up from US\$ 200 billion in 2021 and contribute 13% to the country's GDP by 2025. Retail, hospitality, and commercial real estate are also growing significantly, providing the much-needed infrastructure for India's growing needs.

Global Economy

Global residential real estate markets peaked post COVID-19 on the back of forecast long-term cheap debt, and people's desire to spend lockdown and beyond in a bigger home. What homeowners, governments and central banks failed to anticipate was a rapid rise in inflation so soon after the pandemic - along with consequent central bank rate rises. Now, these macroeconomic factors are dictating the terms. The sheer size of the real estate market in global economies makes the sector emblematic of broader economic concerns. As per our FPI index, Infrastructure and real estate is among the top 10 underperforming sectors globally, posting a year-on-year drop of 1.3 percent to a score of 90.49 in September 2023.

As a forerunner to the worldwide property slump, residential real estate markets in the advanced economies overheated during the pandemic while interest rates were low. Since then, many of these economies have entered a vicious debt trap, led by decreases in property value and credit availability. In contrast, households in emerging economies have relatively lower levels of debt and suffered fewer booms and busts in their housing markets, as evidenced in our FPI results, which show how the real estate industry in these markets has taken less of a hit.

- **The global economic narrative continues to be dominated by an unpredictable geopolitical and trade policy environment.** While the evolving outlook has weighed on business confidence, real economic effects have been limited so far and most major markets are expected to see positive growth this year.
- **Global real estate markets held firm during the second quarter.** Uncertainty is delaying some decision-making in industrial markets, adding to the pipeline of future transactions. Retailer demand for quality space remains robust while global office leasing rose.
- **Capital markets activity is still increasing, supported by liquid debt markets and an increase in larger-scale transactions.** Direct transactions rose further in the second quarter despite a moderation in the pace of growth, evidencing that investors continue to deploy capital through volatility.

Indian Economy

In India, the real estate sector is the second-highest employment generator, after the agriculture sector. It was also expected that this sector will incur more non-resident Indian (NRI) investment, both in the short term and the long term. Bengaluru was expected to be the most favored property investment destination for NRIs, followed by Ahmedabad, Pune, Chennai, Goa, Delhi and Dehradun.

Market Size

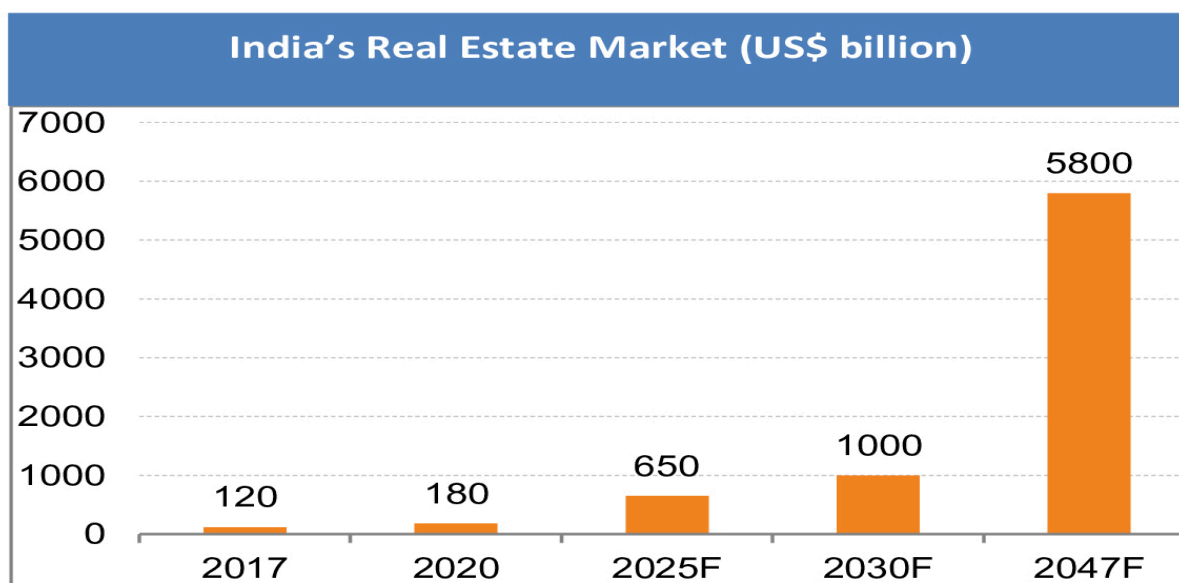
Real estate sector in India is expected to reach US\$ 1 trillion in market size by 2030, up from US\$ 200 billion in 2021 and contribute 13% to the country's GDP by 2025. Retail, hospitality, and commercial real estate are also growing significantly, providing the much-needed infrastructure for India's growing needs.

The Indian real estate market is projected to experience a substantial increase, potentially reaching a value of US\$ 5-7 trillion by the year 2047, with the possibility of surpassing US\$ 10 trillion.

Housing sales across the top seven Indian cities saw a slight dip of 4% in 2024, with around 4.59 lakh units sold compared to 4.76 lakh in 2023, as per ANAROCK data.

In the first quarter of CY25 (January–March), India's residential real estate market experienced a notable slowdown, with total housing sales across the top seven cities declining by 28% year-on-year to approximately 93,280 units, down from over 1.30 lakh units in CY2024.

In FY23, India's residential property market witnessed with the value of home sales reaching an all-time high of Rs. 3.47 lakh crore (US\$ 42 billion), marking a robust 48%



Source: Knight Frank, **Note:** F- Forecast

YoY increase. The volume of sales also exhibited a strong growth trajectory, with a 36% rise to 379,095 units sold.

Indian real estate developers operating in the country's major urban centers are poised to achieve a significant feat in 2023, with the completion of approximately 558,000 homes.

In 2023, demand for residential properties surged in the top 8 Indian cities, driven by mid-income, premium, and luxury segments despite challenges like high mortgage rates and property prices.

India's physical retail landscape is poised for a substantial boost, with nearly 41 million sq. ft of retail developments set to be operational between 2024 and 2028 across the top 7 cities, encompassing projects in various stages from construction to planning.

For the first time, gross leasing in India's top 7 markets surpassed the 60 million sq ft mark, reaching an impressive total of 62.98 million sq. ft, marking a substantial 26.4% increase compared to the previous year. Notably, the December quarter emerged as the busiest quarter on record, with gross leasing hitting 20.94 million sq. ft.

CBRE anticipated 14% increase in gross leasing transactions for office spaces across nine major cities in calendar year 2024, with a projected total of 70 million square feet. This growth is attributed to increased demand from both global and domestic corporate entities.

Technology companies held the highest share in leasing activity at 22% during first quarter of 2024. Engineering and manufacturing (E&M) companies accounted for 13%, and banking, financial services and insurance account for 12%. Flexible space operators increase by 48%, showcasing their notable contributions.

According to Savills India, real estate demand for data centers is expected to increase by 15-18 million sq. ft. by 2025.

India's office sector had a record-breaking 2024, clocking 89 million sq. ft. of gross leasing across the top 8 cities the highest ever. This marks a 19% jump over 2023, surpassing the previous peak by 14 million sq. ft.

In 2023, office absorption in the top seven cities stood at 41.97 million Sq. ft. and Gross Leasing Volume is at 62.98 million sq. ft.

Fresh real estate launches across India's top seven cities grabbed a 41% share in the first quarter of 2023 (January-March), marking an increase from the 26% recorded in the same period four years ago. Out of approximately 1.14 lakh units sold across the top seven cities in the first quarter of 2023, over 41% were fresh launches.

In 2021-22, the commercial space was expected to record increasing investments. For instance, in October 2021, Chintels Group announced to invest Rs. 400 crore (US\$ 53.47 million) to build a new commercial project in Gurugram, covering a 9.28 lakh square feet area. The transactions of commercial real estate doubled and reached 1.5 million sq. ft. in Q1 of 2023.

According to the Economic Times Housing Finance Summit, about three houses are built per 1,000 people per year compared with the required construction rate of five houses per 1,000 population. The current shortage of housing in urban areas is estimated to be ~10 million units. An additional 25 million units of affordable housing are required by 2030 to meet the growth in the country's urban population.

- **REAL ESTATE MARKET:**

The demand for residential properties surged in the top 8 Indian cities in 2023. This was supported by mid-income, premium, and luxury segments in spite of challenges like high

mortgage rates and property prices. India's residential real estate industry saw a strong 48% YoY gain in FY23, with home sales values hitting an all-time high of ₹3.47 lakh crore (US\$42 billion). From ₹12,000 crore (US\$ 1.72 billion) in 2019, the real estate industry is expected to reach ₹65,000 crore (US\$ 9.30 billion) by 2040. The Indian real estate market is predicted to grow from \$200 billion in 2021 to \$1 trillion by 2030, and by 2025, it will account for 13% of the nation's GDP.

- **SWOT Analysis of the Real Estate Sector**

Strengths:

Employment Generation: The real estate sector is one of the largest employment generators in India, second only to agriculture.

Record Sales: The sector witnessed significant residential sales (74,486 units in Q1 FY24), indicating strong market demand.

Diverse Segments: Strong performance across various segments (residential, commercial, retail, hospitality) demonstrates versatility and resilience.

Weaknesses:

High Mortgage Rates: Rising interest rates can deter potential homebuyers and impact affordability.

High Property Prices: Elevated property prices may limit market access for lower-income segments, affecting overall demand.

Bureaucratic Challenges: Complex regulatory frameworks can slow down project approvals and increase costs.

Opportunities:

Projected Growth: The Indian real estate market is expected to grow from \$200 billion in 2021 to \$1 trillion by 2030, offering significant investment potential.

Urbanization: Increasing urbanization creates ongoing demand for housing and commercial spaces in cities and semi-urban areas.

Tourism Growth: Rising tourism can boost the hospitality sector, creating opportunities for new developments.

Threats:

Economic Volatility: Economic uncertainties or slowdowns could impact buyer sentiment and sales.

Regulatory Risks: Frequent changes in government policies may create an unstable environment for developers and investors.

Market Saturation: Rapid growth could lead to oversupply in certain segments, affecting pricing and profitability.

- **OPPORTUNITY AND CHALLENGES**

Strengths

- **Established Database:** A robust database nurtured over years of consistent follow-up.
- **Proven Marketing Success:** Effective use of [real estate social media marketing](#) and geo-farming to build a market presence.
- **Client Loyalty:** Many repeat clients and referrals thanks to exceptional service and market expertise.
- **Strong Work Ethic:** Systems for lead tracking and client communication that ensure no opportunity is missed.

Weaknesses

- **Limited Delegation Skills:** Struggles to fully delegate tasks to assistant, often micro-managing or taking back control.
- **Over-dependence on Self:** Seen as the team's sole decision-maker, limiting scalability.
- **Inefficient Workflows:** Lack of detailed S.O.P.s and marketing content calendars leads to inconsistency in execution.
- **Lacking Google Business Profile:** Profile and overall SEO are in need of a serious update.
- **Burnout Risk:** Balancing too many roles without clear boundaries between business and personal time.

Opportunities

- **Technology Adoption:** Tools like a CRM system and automated follow-up sequences could streamline operations and improve efficiency.
- **Expanding Geographic Reach:** Tapping into nearby high-value neighborhoods offers significant growth potential.
- **Leveraging Assistant's Strengths:** With better delegation, assistant could take over administrative and operational tasks, freeing up more time for strategic planning.
- **Business Growth:** Building a team of specialists—such as buyer's agents or a marketing coordinator—would increase bandwidth and revenue.

Threats

- **Competitor Innovation:** Competing agents in the area are leveraging advanced [real estate lead generation](#) technology and digital marketing.
- **Market Volatility:** Interest rates and housing inventory fluctuations could reduce transaction volume.
- **High Turnover in Real Estate:** Retaining team members like the new assistant may be challenging without proper onboarding and career development opportunities.
- **Client Expectations:** Clients might resist working with new team members if expecting to work directly with the face of the business.

• **BUSINESS OVERVIEW:**

Our Company's business activities may be classified as follows:

Trading in real estate by way of acquiring interests in various real estate projects such as flats, land and commercial offices.

• **PRESENCE IN CERTAIN AREAS OF MUMBAI SUBURBS:**

A substantial amount of our business activities are concentrated in certain areas of Mumbai suburbs such as Mira Road and Naigaon. We believe that we have good knowledge of the environment in these areas which assist us in identifying opportunities. Our Company believes that these areas are having tremendous growth potential since the said areas are still to be developed and are an attractive real estate market in terms of returns on investment and depth of demand for real estate developments.

- **CONTINUED FOCUS IN REAL ESTATE ACTIVITIES:**

We intend to continue our focus in the real estate activities. We believe that the areas where we have focused our real estate activities are an attractive market in terms of return of investment and depth of demand for real estate developments.

- **FOCUS IN NEW AREAS:**

Although, we have historically focused our business activities in Mumbai suburbs such as Mira Road and Naigaon. We are in process of establishing our presence in other areas of Mumbai suburbs.

- **TO CONTINUE EXPANDING OUR BUSINESS BY INCLUDING NEW SERVICES:**

We intend to explore opportunities to expand our operations by developing new verticals within our existing lines of business. Further expanding our offerings will help us to build on existing diversification of our business.

For and on behalf of the Board
Diggi Multitrade Limited

SD/-
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

SD/-
Shruti Ramanuj
Director & CFO
DIN: 9093690

Date: 06/09/2025
Place: Thane

INDEPENDENT AUDITOR'S REPORT

To,

The Members of DIGGI MULTITRADE LIMITED,

Report on the Financial Statements**Opinion**

We have audited the financial statements of DIGGI MULTITRADE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

We draw your reference to the para Vii of Annexure 1 of the audit report wherein it is disclosed that the company has not paid total TDS of Rs. 184250 to the credit of Central Government outstanding for more than six months.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis,

Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

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

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or the applicable auditing standards expressly permit, reference can be made to a website of an appropriate

authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those.
 - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the Internal Financial Control with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure - 2**".
 - g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i) The Company does not have any pending litigations which would have impact on its financial positions in its financial statements.
- ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) There were no amounts which are required to be transferred, to the Investor Education and Protection Fund by the Company.

iv)

- a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- c. Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

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

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

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

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471
BALANCE SHEET AS AT 31 ST MARCH, 2025

Particulars		Note No.	As at 31/03/2025	As at 31/03/2024
			(Amt in Lakhs)	(Amt in Lakhs)
I.	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders' funds			
	(a) Share capital	2	967.75	967.75
	(b) Reserves and surplus	3	52.46	64.32
	(c) Money received against share warrants			
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings	4	74.68	-
	(b) Deferred tax liabilities (Net)			
	(c) Other Long term liabilities			
	(d) Long-term provisions			
4	Current liabilities			
	(a) Short-term borrowings			
	(b) Trade payables		-	
	Outstanding dues of micro enterprise and small enterprise	5	94.34	-
	creditors other than micro enterprise & small enterprise		1.35	2.39
	(c) Other current liabilities	6	3.65	25.84
	(d) Short-term provisions	7	10.32	1.08
	TOTAL		1,204.54	1,061.38
II.	<u>ASSETS</u>			
1	Non-current assets			
	(a) Property Plant & Equipment			
	(i) Tangible assets	8	4.15	5.49
	(ii) Intangible assets			
	(iii) Capital work-in-progress			
	(iv) Intangible assets under development			
	(b) Non-current investments	9	51.81	51.81
	(c) Deferred tax assets (net)	10	0.74	0.64
	(d) Long-term loans and advances		-	
	(e) Other non-current assets	11	62.48	58.98
2	Current assets			
	(a) Current investments			
	(b) Inventories	12	8.31	-
	(c) Trade receivables	13	373.74	247.07
	(d) Cash and cash equivalents	14	2.72	0.70
	(e) Short-term loans and advances	15	700.44	696.64
	(f) Other current assets	16	0.14	0.05
	TOTAL		1,204.54	1,061.38

Summary of significant accounting policies
Notes to Financial Statement

1

As per our Report of Even Date Attached
For S. K. Jha & Co.
Chartered Accountants
FRNo. 126173W

For and on behalf of Board of Directors
DIGI MULTITRADE LIMITED

Sd/-
Nikhil Makhija
Partner
M.No. 176178
UDIN: 25176178BMMBCQ1761

Sd/-
Samarth Ramanuj
Managing Director
DIN: 06660127

Sd/-
Shruti Ramanuj
Director & CFO
PAN: BIEPA7652K

Date : 30.05.2025
Place : Ahmedabad

Date : 30.05.2025
Place: Mumbai

DIGI MULTITRADE LIMITED CIN: L65900MH2010PLC210471 STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025				
Particulars		Refer Note No.	For the Year ended on 31/3/02025	For the Year ended on 31/3/02024
			(Amt in Lakhs)	(Amt in Lakhs)
I.	Revenue from operations	18	205.99	-
II.	Other income	19	0.25	-
III.	Total Revenue (I + II)		206.25	-
IV.	Expenses:			
(a)	Changes in inventories	20	(8.31)	-
(b)	Purchases of Stock in Trade		200.26	
(c)	Employee benefits expense	21	6.63	1.99
(d)	Finance costs		-	-
(e)	Depreciation and amortization expense	8	1.34	1.78
(f)	Other expenses	22	14.29	25.72
	Total expenses (IV)		214.21	29.49
V.	Profit before exceptional and extraordinary items and tax (III-IV)		(7.97)	(29.49)
VI.	Exceptional items		(4.00)	1.88
VII.	Profit before extraordinary items and tax (V - VI)		(11.97)	(27.61)
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII- VIII)		(11.97)	(27.61)
X	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		(0.10)	(0.21)
XI	Profit (Loss) for the period from continuing operations (IX-X)		(11.87)	(27.40)
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(Loss) from discontinuing operations(after tax)(XII-XIII)		-	-
XV	Profit for Appropriations		(11.87)	(27.40)
	Transfer to Capital Redemption Reserve			
XVI	Profit (Loss) for the period (XI + XIV)		(11.87)	(27.40)
XVII	Earnings per equity share:			
	(1) Basic		(0.12)	(0.28)
	(2) Diluted		(0.12)	(0.28)
Summary of significant accounting policies		1		
Notes to Financial Statement				
As per our Report of Even Date Attached For S. K. Jha & Co. Chartered Accountants FRNo. 126173W			For and on behalf of Board of Directors DIGI MULTITRADE LIMITED	
Sd/- Nikhil Makhija Partner M.No. 176178 UDIN: 25176178BMMBCQ1761			Sd/- Samarth Ramanuj Managing Director DIN: 06660127	
Date : 30.05.2025 Place : Ahmedabad			Sd/- Shruti Ramanuj Director & CFO PAN: BIEPA7652K Date : 30.05.2025 Place : Mumbai	

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

Particulars	For the year Ended 31-3-2025	For the year Ended 31-3-2024
	Amt in Lakhs	Amt in Lakhs
(A) Cash flow from Operating Activities		
Profit/ (Loss) before extraordinary items and tax	(11.97)	(27.61)
<u>Adjustments for:-</u>		
<u>Add:</u>		
Finance Cost	-	-
Depreciation and Amortisation	1.34	1.78
<u>Less:</u>		
Interest Income	-	-
Profit on sale of Machinery	-	-
Operating Profit/(Loss) before changes in Working Capital	(10.63)	(25.83)
<u>Changes In Working Capital</u>		
Increase / (Decrease) in Trade Payables	93.29	2.06
Increase / (Decrease) in Other Current Liabilities	(22.19)	25.20
(Increase) / Decrease in Inventories	(8.31)	-
(Increase) / Decrease in Trade Receivables	(126.67)	40.60
(Increase)/Decrease in Short Term Loans & Advances	(3.80)	24.90
(Increase)/Decrease in Other Current Asset	(0.09)	0.75
Increase / (Decrease) in Short Term Provision	9.24	(14.04)
(Increase)/Decrease in Other Non-Current Asset	(3.50)	(55.00)
Operating Profit/(Loss) after changes in Working Capital	(72.65)	(1.37)
Less: Taxes Paid	-	-
Net Cash Flow from Operating Activities (A)	-72.65	(1.37)
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Interest Received	-	-
Net Cash Flow from Investing Activities (B)	-	-
(C) Cash flow from Financing Activities		
Proceeds from Borrowings	74.68	-
Finance Cost	-	-
Net Cash Flow from Financing Activities (C)	74.68	-
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	2.03	(1.37)
Cash and Cash Equivalents at the Beginning of the Period	0.70	2.07
Cash and Cash Equivalents at the Ending of the Period	2.72	0.70

As per our Report of Even Date Attached

For S. K. Jha & Co.
Chartered Accountants
 FRNo. 126173W

Sd/-
Nikhil Makhija
Partner
 M.No. 176178
 UDIN: 25176178BMMBCQ1761

Date : 30.05.2025
 Place : Ahmedabad

For and on behalf of Board of Directors
DIGI MULTITRADE LIMITED

Sd/-
Samarth Ramanuj
Managing Director
 DIN: 06660127

Sd/-
Shruti Ramanuj
CFO
 PAN: BIEPA7652K

Date : 30.05.2025
 Place : Mumbai

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

Note 2 :

<u>Share Capital</u>	As at 31/03/2025	As at 31/03/2024
Authorised		
1,00,00,000 (P.Y. 1,00,00,000) Equity shares of Rs. 10 each	1,000.00	1,000.00
TOTAL	1,000.00	1,000.00
'Issued, Subscribed and Paidup Capital'		
96,77,500 (P.Y. 96,77,500) Equity shares of Rs. 10 each	967.75	967.75
TOTAL	967.75	967.75

B. Terms/ rights attached to shares:

i. Equity Shares

The company has Equity shares having par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. Any shareholder whose name is entered in to Register of Members of the company shall enjoy the same rights and subject to the same liabilities as all other shareholders of the same class.

In the event of liquidation of the company, the holder of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in the proportion to the no. of equity shares held by the share holder.

C. The reconciliation of the number of shares outstanding and the amount of share capital as at 31st March, 2025 and 31st March, 2024 is set out below:

PARTICULARS	As at 31/03/2025		As at 31/03/2024	
Equity Shares	Number	(Amt in Lakhs)	Number	(Amt in Lakhs)
At the beginning of the year	96,77,500	967.75	96,77,500	967.75
Add: Further Issue During the Period	-	-	-	-
Issued and Allotted				
At the end of the year	96,77,500	967.75	96,77,500	967.75

D. Details of Shares held by each share holder (Holding more than 5% of Equity Shares)

NAME OF THE PERSON	As at 31/03/2025		As at 31/03/2024	
	Number	%	Number	%
RAJA LACHHAMANDAS UTWANI	19,64,158	20.30%	19,64,158	20.30%
SAMARTH PRABHUDAS RAMANUJ	12,65,842	13.08%	12,65,842	13.08%
Vishal Bhatt	77,00,000	7.96%	77,00,000	7.96%

As per records of the Company, including its register of shareholders/ members and other declaration received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

E. During the period of 5 years immediately preceeding the reporting date, the company has not issued any shares for consideration other than cash, has not bought back any shares and has not allotted any shares as fully paid-up by way of bonus shares.

F. Shares held by promotes at the end of the Year 2025

Name of Promoter	No. of shares held	% of Total Shares	% Change during the Year
RAJA LACHHAMANDAS UTWANI	19,64,158	20.30	100.00
SAMARTH PRABHUDAS RAMANUJ	12,65,842	13.08	
Pradeepkumartana Naidu	-	-	100.00
Sangeeta Naidu	-	-	100.00
Siddhant Pradeep	-	-	100.00

DIGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

Note 3

<u>Reserves & Surplus</u>	As at 31/03/2025	As at 31/03/2024
	Amt in Lakhs	Amt in Lakhs
a. Surplus/(deficit) in Statement of Profit and Loss		
Opening balance	(13.68)	13.72
(+) Net Profit/ (Net Loss) For the current year	(11.87)	(27.40)
(-) Transfer to Capital Redemption Reserve	-	-
Closing Balance	(25.54)	(13.68)
b. Securities Premium		
Opening balance	78.00	78.00
(+) Transfer from Profit & Loss A/c	-	-
Closing Balance	78.00	78.00
Total	52.46	64.32

Note 4

<u>Long Term Borrowings</u>	As at 31/03/2025	As at 31/03/2024
	Amt in Lakhs	Amt in Lakhs
Unsecured - Considered Good	-	-
From Directors	74.68	-
Total	-	-

Note 5

<u>Trade Payables</u>	As at 31/03/2025	As at 31/03/2024
	Amt in Lakhs	Amt in Lakhs
Micro and Small Enterprises Creditors	94.34	-
Other than Micro and Small Enterprises Creditors	1.35	2.39
Total	95.68	2.39

5.1 Trade Payables Ageing Schedule

Particulars	As at 31/03/2025	As at 31/03/2024
MSME		
Less than 1 year	94.34	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total (a)	94.34	-

Other than MSME		
Less than 1 year	1.29	2.39
1-2 years	0.06	-
2-3 years	-	-
More than 3 years	-	-
Total (b)	1.35	2.39
Total (a) + (b)	95.68	2.39

The Company has certain dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act'). The disclosure pursuant to the said MSMED Act are as follows:

Particulars	As at 31/03/2025 Amt in Lakhs	As at 31/03/2024 Amt in Lakhs
Principal Amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	94.34	-
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end		-
Principal Amount due to suppliers registered under the MSMED Act, beyond the appointed day during the year		-
Interest paid , other than under section 16 of MSMED Act, beyond the appointed day during the year		-
Interest paid , under section 16 of MSMED Act, beyond the appointed day during the year		-
Interest due and payable towards suppliers registered under the MSMED Act, for payments already made		-
Further interest remaining due and payable for earlier years		-

Note 6

<u>Other Current Liabilities</u>	As at 31/03/2025 Amt in Lakhs	As at 31/03/2024 Amt in Lakhs
a) Other payables		
(i) Statutory remittances (Contributions to PF and ESIC,Excise Duty, VAT, Service Tax,GST etc.)	2.03	0.76
(ii) Outstanding towards C & F Agreement Deposits	-	25.08
(iii) Reimbursement	1.63	-
Total	3.65	25.84

Note 7

<u>Short Term Provisions</u>	As at 31/03/2025 Amt in Lakhs	As at 31/03/2024 Amt in Lakhs
(a) Provision for Employee Benefits		
Related Parties	-	-
Others	1.32	-
(b) Others		
Provision for Expenses	9.00	1.08
Provision for Income Tax	-	-
Total		1.08

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

Note 8 : Property Plant & Equipment

(Amt in Lakhs)

Tangible Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 01.04.2024	Additions	Disposals/ Transfer	As at 31.03.2025	As at 01.04.2024	Depreciation charge for the year	Disposals/ Transfer	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
	Amt in Rs.	Amt in Rs.	Amt in Rs.	Amt in Rs.	Amt in Rs.	Amt in Rs.	Amt in Rs.	Amt in Rs.	Amt in Rs.	Amt in Rs.
Furniture	8.88	-	-	8.88	4.45	1.15	-	5.59	3.28	4.43
Office Equipments	1.69	-	-	1.69	0.63	0.19	-	0.83	0.87	1.06
Total (A)	10.57	-	-	10.57	5.08	1.34	-	6.42	4.15	5.49
Previous Year	10.57	-	-	10.57	3.30	1.78	-	5.08	5.49	7.27

8 (i) Reconciliation of the gross and net carrying amount of each class of assets at the beginning of and end of reporting period:

Particulars	Furniture		Office Equipment		Total	
	31st March 2025	31st March 2024	31st March 2025	31st March 2024	31st March 2025	31st March 2024
Gross Carrying value at the beginning of the year	8.88	8.88	1.69	1.69	10.57	10.57
Additions	-	-	-	0.00	-	0.00
Deletions	-	-	-	0.00	-	0.00
Gross Carrying value at the end of the year	8.88	8.88	1.69	1.69	10.57	10.57
Accumulated Depreciation at the beginning of the year	4.45	0.81	0.63	0.11	5.08	0.92
Depreciation	1.15	2.09	0.19	0.29	1.34	2.37
Accumulated Depreciation on deletions	-	-	-	-	-	-
Accumulated Depreciation at the end of the year	5.59	2.90	0.83	0.40	6.42	3.30
Carrying Value at the beginning of the year	4.43	8.07	1.06	1.58	5.49	9.65
Carrying Value at the end of the year	3.28	5.98	0.87	1.30	4.15	7.27

8 (ii) Title deeds of Immovable Properties not held in name of the Company

Company does not have any immovable asset as on the balance sheet date so disclosure is not applicable

8 (iii) Details of benami property

No proceedings has been initiated / pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Note 9

	As at 31/03/2025	As at 31/03/2024
<u>Non Current Investments</u>		
	Amt in Lakhs	Amt in Lakhs
Non Trade Investment In Unquoted Equity Shares		
- Narvada Real Estate Pvt Ltd 52,356 (P.Y. 52,356) Equity Shares of Re. 10/- each	51.81	51.81
Total	51.81	51.81

Note 10

	As at 31/03/2025	As at 31/03/2024
<u>Deferred Tax Assets</u>		
	Amt in Lakhs	Amt in Lakhs
Opening Balance	0.64	0.43
Add/ (Less):- During the year	0.10	0.21
Closing Balance	0.74	0.64

Note 11

<u>Other Non-Current Assets</u>		As at 31/03/2025	As at 31/03/2024
		Amt in Lakhs	Amt in Lakhs
(i) Security Deposits- Unsecured Considered Good			
Rent Deposit		4.10	4.60
BSE		3.38	3.38
C&F Deposit		55.00	51.00
Total		62.48	58.98

Note 12

<u>Inventory</u>		As at 31/03/2025	As at 31/03/2024
		Amt in Lakhs	Amt in Lakhs
(As taken, valued and certified by the management)			
Stock in Trade		8.31	-
Total		8.31	-

Note 13

<u>Trade Receivable</u>		As at 31/03/2025	As at 31/03/2024
		Amt in Lakhs	Amt in Lakhs
Unsecured, Considered Good			
Exceeding Six Months		177.56	247.07
Others		196.18	-
Total		373.74	247.07

13.1 Trade Receivable Ageing Schedule

Particulars	As at 31/03/2025	As at 31/03/2024
Undisputed		
Less than 6 months	196.18	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	177.17
More than 3 years	177.56	69.90
Total	373.74	247.07

Note 14

<u>Cash and Cash Equivalents</u>		As at 31/03/2025	As at 31/03/2024
		Amt in Lakhs	Amt in Lakhs
Cash on Hand		0.54	-
Balance in With Bank		2.19	0.70
Total		2.72	0.70

Note 15

	As at 31/03/2025	As at 31/03/2024
<u>Short Term Loans and Advances</u>		
	Amt in Lakhs	Amt in Lakhs
Others - (Unsecured, Considered Good)		
(a) Loans and Advances		
Interest Bearing	574.60	574.60
Non Interest Bearing	125.83	112.03
(b) Advance Against		
Real Estate Projects	-	10.00
Purchase of Flats	-	-
(c) Advance to Suppliers	-	-
Total	700.44	696.64

Loans and Advances in the Nature of Loans Granted to Promoters, Directors, Relatives

	Amount of Loan	Amount of Loan
Type of Borrower	% to Total Advances in the Nature of Loans	% to Total Advances in the Nature of Loans
Promoter	-	-
Directors	-	-
KMPs	-	-
Related Parties	20.85 2.98%	20.15 2.89%

Note 16

	As at 31/03/2025	As at 31/03/2024
<u>Other Current Assets</u>		
	Amt in Lakhs	Amt in Lakhs
(A) Balances with Govt. Authorities		
Income Tax Receivable		
(TDS Credit / Refund Receivable)	0.05	0.05
GST Credit Receivable	0.09	-
Total	0.14	0.05

DIGI MULTITRADE LIMITED
CIN: L65900MH2010PLC210471

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

Note 17

<u>Revenue From Operation</u>	For the Year ended 31st March 2025	For the Year ended 31st March 2024
	Amt in Lakhs	Amt in Lakhs
Sales of Products	205.99	
Total	205.99	-

Note 18

<u>Other Income</u>	For the Year ended 31st March 2025	For the Year ended 31st March 2024
	Amt in Lakhs	Amt in Lakhs
Packing & Transportation Charges	0.23	
Total	0.23	-

Note 19

<u>Changes in Inventories</u>	For the Year ended 31st March 2025	For the Year ended 31st March 2024
	Amt in Lakhs	Amt in Lakhs
Inventories at the beginning of the year	-	-
Less: Inventories at the end of the year	3.80	8.31
Changes in Inventories	(3.80)	(8.31)

Note 20

<u>Employee Benefites Expense</u>	For the Year ended 31st March 2025	For the Year ended 31st March 2024
	Amt in Lakhs	Amt in Lakhs
Salary	6.63	1.99
Total	6.63	1.99

Note 21

<u>Other Expenses</u>	For the Year ended 31st March 2025	For the Year ended 31st March 2024
	Amt in Lakhs	Amt in Lakhs
Audit Fees	1.10	1.18
Bank Charges	0.00	0.02
BSE/Depository Charges	0.50	2.60
BSE Late Fees	-	0.69
Office Expense	-	0.20
Office/Godown Rent	3.65	0.80
Professional Fees	8.00	19.29
Rate and Taxes	-	0.75
Travelling Expense	-	0.18
Total	13.25	25.72

1. SIGNIFICANT ACCOUNTING POLICIES

a. Company Overview

Diggi Multitrade Limited (L65900MH2010PLC210471) (the Company) was incorporated under the provisions of the Companies Act, 1956 on 01 December, 2010 as a Private Limited Company namely "Diggi Securities Private Limited" with Registrar of Companies - Mumbai (ROC).

The Company vide resolutions dated 24 April 2014, resolved to change the name and the status of the Company from private limited to public limited company. The said resolutions were duly filed with ROC. Pursuant to the said approvals, the name of the Company was changed from "Diggi Securities Private Limited" to "Diggi Multitrade Limited" with effect from 05 June 2014.

The Company is engaged in the business of

- To act as a Super Stockiest, C & F (Clearing and Forwarding) Agent, Dealer, Distributor, Trader or Franchiser in India or elsewhere to deal in all types of Fast-moving consumer goods Product including but not limited to fruits, vegetables, sea foods, health foods, protein foods, food products, agro foods, fast foods, packed foods and others.
- Trading in fabrics, real estate viz. Flats, Land, Construction material and acquiring interest in various real estate projects.

b. Basis of Preparation of Financial Statements:

The financial statements of the Company have been prepared on accrual basis and under historical cost convention method and in accordance with Generally Accepted Accounting Principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified).

As per MCA notification dated 16th February 2015, the companies whose shares are listed on BSE SME Platform as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2009 are exempted from the compulsory requirements of adoption of IND-AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, it has not adopted IND AS for preparation of financial statements.

c. Use of Estimate:

The preparation of financial statements require management to make estimates and assumptions that affects the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and reported amount of revenue and expenses during the year. Actual results could differ from

those estimates. Any revision in the accounting estimate are recognized prospectively in the current and future periods.

d. Property, Plant and Equipment:

Property, Plant and Equipment are recorded and stated at cost less accumulated depreciation and impairment losses, if any. The cost comprises of the purchase price and other costs directly attributable to bringing the assets to its working condition for its intended use.

e. Depreciation:

Depreciation on Property Plant and Equipments is provided by complying the provisions contained in Schedule - II of the Companies Act, 2013.

Depreciation is provided using Written down Value Method, after retaining residual value at the rate of 5% of the cost, over the useful lives of the assets prescribed in Schedule - II of the Act.

In case of assets purchased during the year, Depreciation is provided on prorata basis on the basis of use full lives prescribed in Schedule - II.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

f. Impairment of Property, Plant and Equipment:

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to the present value at interest rate specific to the asset and in case where the specific rate is not available at the weighted average cost of capital which is adjusted for country risk/currency risk.

g. Investments:

Investments have been classified as long-term investments in accordance with the Accounting Standard13, as notified by the Companies (Accounting Standards) Rules, 2006 (as amended). Long term investments are carried at cost. Provision for diminution in value is made to recognize a decline other than temporary in the value of the investments. On disposal of the investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

Dividends are accounted for when the right to receive the payment is established.

h. Inventories:

Inventories are carried at cost or net realizable value whichever is lower. Cost of inventories is generally ascertained on FIFO (First-In-First-Out) basis. The cost

comprises of cost of purchase and other costs incurred in bringing the inventory to its present location and condition.

Inventories of residential flats are valued at actual cost based on the information provided.

i. Revenue Recognition:

As per AS - 9 "Revenue Recognition" Revenue from the sale of goods or services are recognized when ownership or control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. In other cases revenue is recognized when right to receive income is established.

j. Subsequent Events

Subsequent Events are those events which occur after the Balance Sheet date and before the date on which Books of Accounts are approved by Board of Directors. All the subsequent events which provide further evidence of conditions that existed at the Balance Sheet date have been duly incorporated by the Management in the Financial Statements.

k. Prior Period, Extra Ordinary and Exceptional Items

- Items of Incomes or Expenses which aroused in the current year but the conditions, events or evidences for those transactions relates to one or more prior periods are separately disclosed in the Financial Statements.
- The Items of Incomes or Expenditure which does not relates to ordinary business activities are classified as Extra ordinary items in the Financial Statements.
- Incomes or Expenditures which relates to ordinary business activities but are exceptionally high or low as compared to one or more comparatives are classified as Exceptional Items.

l. Taxes on Income:

Tax expense comprises Current and Deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with Income-tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognized for timing differences only to the extent that there is reasonable certainty exists that sufficient future taxable income will be available against which these can be realized.

m. Earnings Per Share:

The Company reports basic and diluted earnings per equity share in accordance with Accounting Standard 20, 'Earnings Per Share'. Basic earnings per equity share is computed by dividing net profit/(loss) after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share is computed by adjusting net profit or loss and using the weighted average number of equity shares outstanding during the year for dilution.

n. Employee Benefits:

The amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period when the employee renders the service. Post-employment benefits such as gratuity have not been provided for as the Company employs less than 10 employees during the year.

o. Segment Reporting

The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted for the Company. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities for the segment. Revenue and expenses, which relate to the Company as a whole and are not allocable to segments on a reasonable basis, have been included under "Unallocated corporate expenses/income."

p. Provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the 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 recognized only when there is a possible obligation arising from past events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources of, or where a reliable estimate cannot be made. Obligations are assessed on a going concern basis and only those having a largely probable outflow of resources are provided for. Contingent liabilities, if any, are not provided for in the financial statements but are separately shown by way of note. Contingent assets are neither recognised nor disclosed in the financial statements.

q. Significant Notes:**i. Current Assets, Loans & Advances and Liabilities:**

In the opinion of the Board, the value of realization of current assets, loans &

advances, if realized in the ordinary course of the business, shall not be less than the amount, which is stated, in the current year Balance Sheet. The provision for all known liabilities is reasonable and not in excess of the amount considered reasonably necessary.

ii. **Directors Remuneration:**

During the year under consideration, the company has not paid director remuneration to any director.

iii. **Disclosure Requirement for Sundry Creditors Covered Under MSME Act, 2006:**

As informed by the management, the Company has circulated confirmation for the identification of suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006.

The company has disclosed the amounts unpaid, if any as at the yearend together with interest paid/payable relating to the suppliers from whom confirmation regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 is obtained.

iv. **Previous Year's Figures:**

Previous years' figures have been recast so as to make them comparable with current year's figures.

20. EARNING PER SHARE

Particulars	31 st March, 2025 (Amt in Lakhs)	31 st March, 2024 (Amt in Lakhs)
Net Profit/ (Loss) after tax for the year	(11.87)	(27.40)
Weighted No. of ordinary shares for basic EPS (Actual)	9,677,500	9,677,500
Nominal Value of Ordinary Share (Actual)	10.00	10.00
Basic and Diluted Earning for Ordinary Shares	(0.12)	(0.28)

21. DEFERRED TAX ASSETS / LIABILITIES

Provision for current tax is made after taking into consideration benefits admissible under the provisions of Income-tax Act, 1961. Deferred tax resulting from timing difference between book and taxation profit is accounted for using the tax rates and laws that have been enacted or substantively enacted on the date of balance sheet. The deferred tax asset and liabilities are recognized and carried forward only to the extent that there is reasonable certainty that the assets will be realized in future.

Break up of Net Deferred Tax Liability (Assets) into major components is given below:

Particulars	As at 31/03/2025	As at 31/03/2024
WDV as per Books	4.15	5.49
WDV as per Income Tax	7.11	7.96
Difference	2.96	2.47
Tax effect @ 26.00% (Previous Year 26%)	0.74	0.64
Opening Balance	0.64	0.43
During the year	0.10	0.21

22. ROUNDING OFF OF FIGURES

Figures have been rounded off to lakhs.

23. SEGMENT REPORTING

The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted for the Company. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities for the segment. Revenue and expenses, which relate to the Company as a whole and are not allocable to segments on a reasonable basis, have been included under "Unallocated corporate expenses/income."

24. RELATED PARTY TRANSACTIONS

a	Details of Related Parties			
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Sr N o	Name Of Person	Relation With The Company		
1	ANILKUMAR PANNALAL PATNI (Till 04/07/2024)	Director		
2	SAMARTH PRABHUDAS RAMANUJ (w.e.f. 20/12/2023)	Managing Director		
3	SHRUTI RAMANUJ (w.e.f. 20/12/2023)	Director and CFO		
4	MANISH SOLANKI (w.e.f. 15/02/2024)	Director		
5	UTKARSHKUMAR DAVE (w.e.f. 15/02/2024)	Director		
6	Brookefield Sanjeevini Healthcare Pvt Ltd	Enterprise in which KMP has direct control		
7	Haxco Invest Private Limited			
8	Mspr Infotech Private Limited			
9	Aficionados Consulting Private Limited			
10	Orange ArkaInfraspace (Opc) Private Limited			
11	KASHTABHANJAN BRASS PRIVATE LIMITED			
12	BML INFRA LLP			
13	ZEEPO ELECTRICAL SERVICES PRIVATE LIMITED			
b	Details Of Related Party Transactions:			
Sr N o	Particular	Nature Of Transaction	2024-25	2023-24
1	Samarth Prabhudas Ramanuj	Expense Incured on Behalf of Compary	1.32	1.30
		Loan Availed	74.93	-
		Loan Repaid	49.68	-

2	Shruti Ramanuj	Loan Aailed	25.00	-
c	Closing Balances of Related Parties:			
Sr N o	Particular	Nature Of Balances	2024-25	2023-24
1	Samarth Prabhudas Ramanuj	Long Term Borrowings	49.68	-
		Other Current Liabilities	1.63	1.30
2	Shruti Ramanuj	Long Term Borrowings	25.00	-

25. Exceptional Items

Current Year 2024-25

Exceptional items of Rs. 4.00 lakhs represent the bad debts written off, since the management is of the opinion that the amount is not recoverable.

Previous Year 2023-24

Exceptional items of Rs. 1.88 lakhs represent the balances written off on account of cessation of liabilities of i. Director Sitting fees of Rs. 0.25 lakh, ii. Rent Payable of Rs. 1.19 lakh, iii. Director Remuneration of Rs. 0.41 lakh & iv. Professional Tax of Rs. 0.03 lakh.

26. Payment to Auditors

Payment to Auditor	2024-25	2023-24
Statutory Audit & Limited Review Fees	1.00	1.00
Total	1.00	1.00

27. Undisclosed Income

There are no transactions not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

28. Corporate Social Responsibility

The company is not covered under section 135 of The Companies Act, 2013.

29. Details of Crypto Currency

Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

30. Additional Regulatory Information**i. Registration of Charges:**

There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

ii. Compliance with Number of Layers of Companies:

Since the Company does not have any holding/subsidiary, thus the clause is not applicable.

iii. Relationship with Struck off Companies:

There are no transactions and balance outstanding to and from any struck off companies as on the balance sheet date.

iv. Willful Defaulter:

Company is not declared willful defaulter by any bank or financial Institution or other lender.

v. Compliance with approved Scheme(s) of Arrangements:

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

vi. Utilization of Borrowed funds and share premium:



- a. Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any

manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries the company.

- b. Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

vii. Financial Ratios:

Ratio	Numerator	Denominator	For Year ended 31-03-2025	For Year ended 31-03-2024	Variance
Current Ratio	Current Assets	Current liabilities	9.90	32.22	-82%
Debt Equity Ratio	Debt	Shareholder's equity	0.07	-	100%
Debt Service Coverage Ratio	Earning Available for Debt Servicing	Total Debt Service	-	-	NA
Return on Equity	Net Profit After Taxes	Average Sharholders' Equity	0.31	-1.75	-126%
Inventory Ratio	Cost of Goods Sold	Average Inventory	2309.60	-	100%
Trade Receivables Turnover Ratio	Revenue From Operations	Average Trade Receivable	0.66	-	100%
Trade Payable Turnover Ratio	Purchases	Average Trade Payables	164.56	-	100%
Net Capital Turnover Ratio	Revenue	Working Capital	0.21	-	100%
Net Profit Ratio	Net Profit After Taxes	Net Sales	-0.06	-	100%

Return on Capital Employed	Earnings Before Interest and Taxes	Capital Employed	-0.78 	-1.89 	-109%
Return on investment	Return on Investment	Cost of Investment	-	-	NA

Reason for Variance

Sr. No.	Ratio	Remarks
1	Current Ratio	The ratio has deteriorated due to increase in current liabilities.
2	Debt Equity Ratio	The ratio has improved due to increase in debt.
3	Return on Equity	The ratio has deteriorated due to decrease equity on account of loss in current year as compared to previous year.
4	Inventory Ratio	The ratio is calculated for current year, since, the company is maintaining inventory from the current year.
5	Trade Receivables Turnover Ratio	The ratio is calculated for current year, since, the company has generated revenue whereas no revenue was earned in previous year.
6	Trade Payable Turnover Ratio	The ratio is calculated for current year, since, the company has made purchase whereas no purchases were made in previous year.
7	Net Capital Turnover Ratio	The ratio is calculated for current year, since, the company has generated revenue whereas no revenue was earned in previous year.
8	Net Profit Ratio	The ratio is calculated for current year, since, the company has generated revenue whereas no revenue was earned in previous year.
9	Return on Capital Employed	The ratio has deteriorated due to decrease in capital employed on account of loss in current year as compared to previous year.

For, S K Jha & Co.
Chartered Accountants
 FRN: 126173W

For and on behalf of Board of Directors
Diggi Multitrade Limited

Sd/-
Nikhil Makhija
Partner

Sd/-
Samarth Ramanunj
Managing Director
DIN: 06660127

Sd/-
Shruti Ramanuj
Director & CFO
PAN: BIEPA7652K

M.No.: 176178
UDIN: 25176178BMMBCQ1761

Date: 30.05.2025
Place: Ahmedabad

Date: 30.05.2025
Place: Mumbai