

ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

B.Com., LL.B., F.C.A., A.C.S.

Phone : 9314680888 (Mobile)

Email:anandjain175@hotmail.com

Independent Auditor's Limited Review Report on unaudited Standalone financial results of TRANSCORP INTERNATIONAL LIMITED for the quarter ended 30th September,2023 and year to date results for the period from 1st April 2023 to 30th September, 2023

TO

THE BOARD OF DIRECTORS

TRANSCORP INTERNATIONAL LIMITED

NEW DELHI

1. We have reviewed the accompanying statement of unaudited standalone financial results of TRANSCORP INTERNATIONAL LIMITED ("Company") for the quarter ended 30th September,2023 and year to date results for the period from 1st April 2023 to 30th September, 2023 (hereinafter referred to as "Statement") prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and applying analytical procedures to financial data and thus



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provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement read with notes thereon prepared in accordance with applicable Indian Accounting standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANAND JAIN & CO.

Chartered Accountants

FRN001857C



(ANAND PRAKASH JAIN)

PROPRIETOR

M.No. 071045

Place : Jaipur

Date : 08/11/2023

UDIN 23071045BGXRLN8527



TRANSCORP INTERNATIONAL LIMITED

Regd. Office:- Plot No. 3, HAF Pocket, Sec. 18A, Dwarka, Phase-II, New Delhi-110075
CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,
Fax: 91-11-30418906, e-mail: grievance@transcorpint.com

Statement of Standalone Financial Results for the quarter and half year ended on 30th September 2023

B. in Lacs

Sl. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half year	Half year	Year ended
		30th Sept 2023	30th June 2023	30th Sept 2022	ended 30th Sept 2023	ended 30th Sept 2022	31st March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	59,662.45	64,140.03	69,435.15	123,802.48	147,077.79	288,122.11
II	Other income	17.59	19.61	54.08	37.20	102.45	269.09
III	Total Revenue (I + II)	59,680.05	64,159.63	69,489.23	123,839.68	147,180.23	288,391.20
	Expenses:						
	Purchase of Stock in Trade	58,196.81	62,727.89	68,497.51	120,924.70	145,082.40	282,953.61
	(Increase)/Decrease in Inventories of Stock in Trade	(26.00)	(45.56)	(362.35)	(71.56)	(668.56)	14.50
	Employee benefits expense	380.64	377.18	291.00	757.82	577.41	1,233.73
	Finance costs	51.24	33.75	39.53	84.99	66.53	117.53
	Depreciation	38.99	37.55	34.88	76.54	71.57	144.71
	Other expenses	1,019.51	1,004.23	977.09	2,023.74	1,995.39	3,714.95
IV	Total expenses	59,661.19	64,135.03	69,477.66	123,796.22	147,124.75	288,179.03
V	Profit/(Loss) before tax (III-IV)	18.85	24.61	11.57	43.46	55.49	212.17
	Tax expense:						
	Current tax	-	-	1.85	-	8.88	-
	MAT Credit Entitlement	-	-	(1.85)	-	(8.88)	-
	Deferred tax	4.74	6.19	3.61	10.94	17.31	173.47
	Income tax for earlier year	-	-	-	-	-	-
VI	Total Tax Expenses	4.74	6.19	3.61	10.94	17.31	173.47
VII	Profit/(Loss) for the period (V-VI)	14.11	18.41	7.96	32.52	38.18	38.70
VIII	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of Tax)						
	b (i) Re-measurement gains (losses) on defined benefit plans transferred to OCI	0.00	0.00	0.00	0.00	0.00	-0.66
	b (ii) Income tax relating to above	0.00	0.00	0.00	0.00	0.00	0.17
	a (i) Changes in the fair value of FVOCI Equity Instruments	4.04	2.33	2.09	6.38	0.52	2.98
	a (ii) Income tax relating to above	-0.46	-0.27	-0.22	-0.73	-0.06	-0.31
IX	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	17.69	20.48	9.83	38.17	38.64	40.88
X	Paid up Equity share capital Face Value Rs.2/- per share	636.71	636.71	635.65	636.71	635.65	636.71
XI	Reserve excluding revaluation reserve as per balance sheet of previous accounting year (Other equity)						4,478.93
XII	Earnings per equity share:						
	Basic	0.04	0.06	0.03	0.10	0.12	0.12
	Diluted	0.04	0.06	0.02	0.10	0.12	0.12

Note:

- The above standalone financial results have been reviewed and recommended by the Audit Committee in its meeting held on 08th November 2023. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 08th November 2023. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- The Managing Director and CFO of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
- Company has paid dividend Rs. 63.67 lacs to its equity shareholders @ Rs. 0.20 per Equity share of Rs.2 each as approved in the annual general meeting of the company held on 25.07.2023
- The company is engaged in the business of forex and remittance and hence there is no separate reportable segment within the criteria defined under Ind AS 108-"Operating Segments".
- Inventory of foreign currency included Rs.6.90 Lakhs and Rs.10.02 Lakhs being the value of 8400 USD and 12200 USD embezzled by the staff in F.Y. 2021-22 and F.Y. 2022-23 respectively. Company has not made any provision so far due to pendency of approval from RBI for writing off for 8400 USD and is taking action to file claim to insurance company in respect of 12200 USD.
- Previous year/period figures have been recasted and regrouped wherever necessary.
- The above Results are available on the website of BSE Limited <http://www.bseindia.com> and on the website of the Company <http://www.transcorpint.com>.

Signed for the purpose of identification
For ANAND JAIN & CO.
Chartered Accountants
FRN: 001857C

Anand Prakash Jain

Anand Prakash Jain
Proprietor
M.No.: 071045
Place: Jaipur
Date: the 08th November, 2023



Transcorp International Limited
Standalone Balance Sheet as at 30th September 2023

Rs. in Lacs

Particulars		As at 30th Sept 2023	As at 31st March 2023
ASSETS			
1)	Non-current assets		
	(a) Property, Plant and Equipment	1,800.83	1,817.64
	(b) Right of use Assets	55.85	49.10
	(c) Investment Property	1,125.02	1,126.08
	(d) Other Intangible assets	41.99	49.78
	(e) Intangible assets Under Development	-	-
	(f) Investment in subsidiaries	3,716.95	3,716.95
	(g) Financial Assets		
	(i) Investments	22.81	69.11
	(ii) Loans	3.67	1.51
	(iii) Others	98.19	122.96
	(h) Other non current assets	186.17	163.57
	(i) Deferred tax Assets (Net)	335.66	347.33
2)	Current assets		
	(a) Inventories	367.05	295.49
	(b) Financial Assets		
	(i) Trade Receivable	1,587.90	1,337.58
	(ii) Cash and cash equivalents	691.05	1,269.81
	(iii) Bank balances other than (ii) above	2,281.53	2,045.42
	(iv) Loans	144.38	57.03
	(v) Others	107.12	304.19
	(c) Current Tax Assets (Net)	244.97	150.80
	(d) Other current assets	330.92	272.45
	Total Assets	13,142.08	13,196.78
EQUITY AND LIABILITIES			
1)	Equity		
	(a) Equity Share capital	636.71	636.71
	(b) Other Equity	4,461.45	4,478.93
LIABILITIES			
2)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	217.68	291.84
	(ii) Lease Liability	34.33	29.56
	(b) Deferred tax liabilities (Net)	-	-
3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,083.98	322.11
	(ii) Lease Liabilities	28.04	26.76
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	1.44	0.94
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,376.78	1,023.71
	(iv) Other financial liabilities	5,051.15	6,204.73
	(b) Other current liabilities	250.51	181.50
	Total Equity and Liabilities	13,142.08	13,196.78

Signed for purpose of Identification

For ANAND JAIN & CO.
Chartered Accountants
FRN: 001857C

Anand Prakash Jain

Anand Prakash Jain
Proprietor
M.No.: 071045
Place: Jaipur
Date: 8th November, 2023



For and on behalf of the board of directors of Transcorp International Limited

Hemant Kaul
Hemant Kaul
Non-Executive Chairman
DIN:00551588



Standalone Statement of Cash flow for the Half year ended 30th September 2023

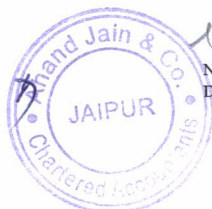
Particulars	Half year ended 30.09.2023	Year ended 31st March, 2023
I Cash flows from operating activities		
Net profit before tax and extraordinary items	43.46	212.17
Adjustments for :		
Depreciation	76.54	144.71
Share base expenses	8.03	6.92
(Profit)/Loss on sale of assets	(0.03)	(151.36)
Fixed Assets Written off	(0.00)	5.76
Property Income	(1.58)	(7.91)
Other non operating income (Net of expenses)	(0.27)	(2.83)
Unspent liabilities Written back	-	(0.02)
Dividend Income	(0.23)	(0.17)
Capital gain on debt fund	-	(9.54)
Interest Income	(35.10)	(89.33)
Interest on Income Tax	-	(7.68)
Interest expense and other borrowing costs	84.99	117.53
Operating profit before working capital changes	175.81	218.25
Adjustments for :		
Loans to employees	-4.98	-1.51
Trade and other receivables	(250.32)	(678.06)
Inventories (Increase)/Decrease	(71.56)	14.50
Other financial current assets	197.06	17.28
Other Current Assets	(58.47)	(62.39)
Non current financial assets	(2.32)	(44.00)
Other earmarked bank balances	(223.88)	(66.10)
Other non current assets	(22.60)	(57.95)
Other Current Liabilities	69.01	2.96
Trade and other payables	353.57	471.03
Other Financial Liabilities	(1,058.46)	887.68
Effect of actuarial gain (OCI)	-	(0.49)
Cash generated from operations	(897.14)	701.20
Direct taxes paid	(94.17)	24.10
Net cash flow from operating activities	(991.31)	725.30
II Cash flows from investing activities		
Purchase of Property, Plant and Equipment	(59.06)	(720.95)
Payable against capital asset	-148.00	-881.11
Sale of Property, Plant and Equipment	1.44	1,130.35
Investment in subsidiary	0.00	-265.75
Investment in Bonds and others	52.68	0.00
Other non operating income (net of expenses) lease termination	0.27	2.83
Rental Income (Net of expenses)	1.58	7.91
Dividend Income	0.23	0.17
Interest income	35.10	97.01
Capital gain on debt fund	-	9.54
Loans to body corporate and others	-	145.68
Loans to subsidiary / related parties	(84.53)	572.34
Bank deposits / other bank balances including interest accrued	13.45	(440.96)
Net cash flow from investing activities	(186.85)	(342.95)
III Cash flows from financing activities		
Proceeds from short term borrowings (Net of Repayments)	816.16	(505.90)
Proceeds from long term borrowings (Net of Repayments)	(74.16)	128.89
Interest & other borrowing costs	(84.99)	(117.53)
Increase in share capital and securities premium	-	9.58
Dividend & Corporate dividend tax paid	(63.67)	(31.78)
Fractional share proceeds	-	-
Payment of Lease Liabilities	6.05	(69.96)
Balances with banks on unclaimed dividend	0.00	(0.72)
Net cash flow from financing activities	599.39	(587.42)
Net increase / (decrease) in cash and cash equivalents	(578.76)	(205.07)
Cash and cash equivalents (opening)	1,269.81	1,474.88
Cash and cash equivalents (closing)	691.05	1,269.81

Cash and Cash Equivalents comprises of -

Particulars	As at 31st March 2023	
Cash in hand	128.29	143.70
Bank balances in current accounts	562.71	725.48
Cheques/Drafts in Hand	0.05	400.63
Total	691.05	1269.81

Notes:

Signed for the purpose of Identification

For ANAND JAIN & CO.
Chartered Accountants
FRN: 001857CAnand Prakash Jain
Proprietor
M.No.: 071045
Place: Jaipur
Date: 08th November 2023For and on behalf of the board of directors of
Transcorp International LimitedHemant Kaul
Non-Executive Chairman
DIN:00551588

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Independent Auditor's Limited Review Report on unaudited Consolidated financial results of TRANSCORP INTERNATIONAL LIMITED for the quarter ended 30th September, 2023 and year to date results for the period from 1st April 2023 to 30th September, 2023

TO

THE BOARD OF DIRECTORS

TRANSCORP INTERNATIONAL LIMITED ,

NEW DELHI

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of TRANSCORP INTERNATIONAL LIMITED (hereinafter referred to as "the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2023 and year to date results for the period from 1st April 2023 to 30th September 2023 (hereinafter referred to as ("the Statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (" the Listing Regulations") .
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and Measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended read with relevant rules made thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations . Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India and also considering the requirement of Standard on Auditing (SA 600) on 'Using the work of another Auditor' including materiality.
4. This standard SRE 2410, requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance



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with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

5. The Statement includes the results of the following subsidiaries:

- a) RITCO TRAVELS AND TOURS PRIVATE LIMITED
- b) TRANSCORP ESTATES PRIVATE LIMITED
- c) TRANSWIRE FOREX LIMITED
- d) TRANSCORP PAYMENTS LIMITED

6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above and based on the consideration of review reports of other auditors referred in paragraph 7 below, nothing has come to our attention that causes us to believe that the Statement read with notes thereon prepared in accordance with applicable Indian Accounting standards specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Other Matters:

We did not review the interim financial results / financial information of two subsidiaries mentioned in para 5 (c) and (d) above included in the Statement, whose interim financial results/ financial information reflect total revenues of Rs. NIL and Rs. NIL, total net loss after tax of Rs.0.61 lacs and Rs. 0.97 Lacs and total other comprehensive income of Rs. NIL and NIL, for the quarter ended 30th September, 2023 and year to date results for the period from 1st April 2023 to 30th September, 2023 respectively, total cash inflow/(outflow) of (RS. 8.53 Lacs) for the period from 1st April 2023 to 30th September, 2023 and total assets of Rs.0.98 Lacs as at 30th September, 2023 as considered in the



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Statement. These interim financial results/ financial information have been reviewed by other auditors whose reports have been furnished to us by the management of parent and our conclusions on the Statement , in so far as it relates to amounts and disclosures included in respect of these subsidiaries ,is based solely on the reports of the other auditors and procedures performed by us as stated in paragraph 4 above.

Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

For ANAND JAIN & CO.
Chartered Accountants
FRN001857C



(ANAND PRAKASH JAIN)

PROPRIETOR

M.NO. 071045

Place : Jaipur

Date : 08/11/2023

UDIN 23071045862RL01253



TRANSCORP INTERNATIONAL LIMITED

Regd. Office:- Plot No. 3, HAF Pocket, Sec. 18A, Dwarka, Phase-II, New Delhi-110075
 CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,
 Fax: 91-11-30418906, e-mail: grievance@transcorpint.com

Statement of Consolidated Financial Results for the quarter and half year ended on 30th September 2023

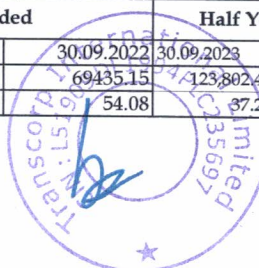
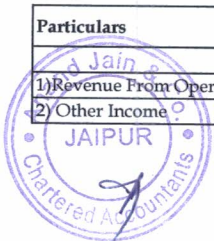
R. in Lacs

PARTICULARS	Note No.	Quarter Ended	Quarter	Quarter	Half Year	Half Year	Year ended
		30 September 2023	ended 30 June 2023	ended 30 September 2022	Ended September 30, 2023	Ended September 30, 2022	31st March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue							
Revenue from operations	25	59,760.88	64,252.93	69,557.73	124,013.81	147,305.46	288,585.79
Other income	26	49.63	61.36	77.82	110.99	146.98	360.81
Total Revenue (I)		59,810.51	64,314.29	69,635.56	124,124.80	147,452.44	288,946.59
II Expenses							
Purchase of Stock in Trade	27	58,196.81	62,727.89	68,497.51	120,924.70	145,082.40	282,953.61
(Increase)/Decrease in Inventories of Stock in Trade	28	(26.00)	(45.56)	(362.35)	(71.56)	(668.57)	14.50
Employee benefits expense	29	428.05	425.31	339.84	853.36	676.09	1,448.22
Finance costs	30	65.49	50.42	63.74	115.91	114.76	217.38
Depreciation and Amortisation	31	43.03	41.51	39.24	84.54	80.22	162.31
Other expenses	32	1,056.51	1,042.90	1,014.91	2,099.41	2,073.77	3,920.59
Total Expenses (II)		59,763.89	64,242.47	69,592.88	124,006.36	147,358.67	288,716.61
III Profit/(Loss) before share of profit/(loss) of associate (I-II)		46.62	71.82	42.68	118.44	93.77	229.98
IV Share of profit/(loss) from associate							
			-	(0.32)	-	(0.32)	-
V Profit/(loss) before tax (III-IV)		46.62	71.82	42.37	118.44	93.45	229.98
VI Tax expense:							
Current tax		1.37	6.96	1.85	8.33	8.88	5.19
MAT Credit Entitlement		-	-	(1.85)	-	(8.88)	(1.94)
Deferred tax		8.19	6.19	8.20	14.38	25.09	175.81
Income tax for earlier year		(0.77)	-	-	(0.77)	-	0.39
Total Tax Expenses (VI)		8.79	13.15	8.20	21.94	25.09	179.45
VII Profit/(loss) for the year (V-VI)		37.83	58.67	34.17	96.50	68.36	50.53
VIII Other Comprehensive Income							
A) Items that will not be reclassified to profit or loss (Net of tax)							
a (i) Re-measurement gains (losses) on defined benefit plans transferred to OCI		-	-	-	-	-	(0.14)
a (ii) Income tax relating to above		-	-	-	-	-	0.03
b (i) Changes in the fair value of FVOCI Equity Instruments		1.65	35.18	(9.91)	36.83	5.51	(32.82)
b (ii) Income tax relating to above		(0.19)	(4.25)	(0.90)	(4.44)	(6.25)	(1.84)
B) Items that will be reclassified to profit or loss							
Total Comprehensive Income for the period (VII+VIII) (Comprising Profit(Loss) and Other Comprehensive Income for the period)		39.29	89.60	23.36	128.89	67.62	15.76
IX Paid up Equity Share Capital(Face Value RS. 2/- per share)		636.71	636.71	635.65	636.71	635.65	636.71
X Reserves excluding revaluation reserve as per balance sheet of previous accounting year(Other equity)							5066.05
XI Earnings per equity share							
(1) Basic (in Rs.)		0.12	0.18	0.11	0.30	0.22	0.16
(2) Diluted (in Rs.)		0.12	0.18	0.11	0.30	-	0.16
Weighted Average no. of Equity Shares		318.35	318.35	317.90	318.35	317.90	317.90
Weighted Average no. of Equity Shares for dilutive EPS (due to ESOPs)		319.55	319.14	318.86	319.55	318.86	318.93

Note:

- The above results were reviewed and recommended by the Audit Committee in its meeting held on 8th November 2023. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 8th November 2023. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- The consolidated figure includes financials of the wholly owned subsidiaries of the company named Transcorp Estates Private Limited , Ritco Travels & Tours Private Limited ,Transwire Forex Limited and Transcorp Payments Limited .
- The Managing Director and CFO of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
- Information on Standalone figures for the quarter and half year ended 30.09.2023

Particulars	Quarter Ended			Half Yearly Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1) Revenue From Operation	59662.45	64140.03	69435.15	123,802.48	147,077.79	288122.11
2) Other Income	17.59	19.61	54.08	87.20	102.45	269.09



3)Profit/(Loss) before tax	18.85	24.61	11.57	43.46	55.49	212.17
4)Profit/(Loss) for the period (after tax)	14.11	18.41	7.96	32.52	38.18	38.70
5)Other Comprehensive Income (net of tax)	3.58	2.06	1.87	5.65	0.46	2.18
6)Total Comprehensive Income	17.69	20.48	9.83	38.17	38.64	40.88
7)Basic EPS (In Rs not annualized)	0.04	0.06	0.03	0.10	0.12	0.12
8)Diluted EPS (In Rs not annualized)	0.04	0.06	0.02	0.10	0.12	0.12

- 6 Previous year/period figures have been recasted and regrouped wherever considered necessary.
- 7 The above Results are available on the website of BSE Limited <http://www.bseindia.com> and on the website of the Company <http://www.transcorpint.com>.

Signed for the purpose of identification

For ANAND JAIN & CO.

Chartered Accountants

FRN: 001857C



Anand Prakash Jain

Proprietor

M.No.: 071045

Place: Jaipur

Date: 8th November, 2023



For Transcorp International Limited



Hemant Kaul

Non-Executive Chairman

DIN:00551588

(Rs. in Lakhs)

Particulars	Note No.	As at 30 September 2023	As at 31st March 2023
ASSETS			
1) Non-current assets			
(a) Property, Plant and Equipment	2	2,097.20	2,116.47
(b) Right of use Assets	2(i)	55.85	49.10
(c) Investment Property	3	1,157.11	1,158.17
(d) Other Intangible assets	4	59.57	70.62
(e) Intangible assets Under Development		-	-
(f) Investment in Associates	5	399.07	399.07
(g) Financial Assets			
(i) Investments	6	1,097.90	1,077.93
(ia) Loans	7	3.67	1.51
(ii) Others	8	99.68	123.45
(h) Other non current assets	9	186.74	163.67
(i) Deferred tax Assets (Net)	20	372.53	397.51
2) Current assets			
(a) Inventories	10	367.05	295.49
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivable	11	2,404.70	2,069.02
(iii) Cash and cash equivalents	12	695.58	1,311.76
(iv) Bank balances other than (ii) above	12(i)	2,311.49	2,074.48
(v) Loans	13	1,099.80	1,102.44
(vi) Others	14	402.56	596.24
(c) Current Tax Assets (Net)	15	279.89	190.41
(d) Other current assets	16	358.15	300.42
Assets held for Sale	2(ii)	-	-
Total Assets		13,448.54	13,497.76
EQUITY AND LIABILITIES			
1) Equity			
(a) Equity Share capital	17	636.71	636.71
(b) Other Equity	18	5,139.29	5,066.05
2) LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	495.98	633.82
(ii) Lease Liability	19(i)	34.33	29.56
(ii) Other financial liabilities		-	-
(b) Provisions		-	-
(b) Deferred tax liabilities (Net)	20	-	-
(d) Other non-current liabilities		-	-
(e) Deferred Revenue		-	-
3) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	21	1,244.62	735.89
(ii) Lease Liabilities	21(i)	28.04	26.76
(iii) Trade payables	22		
- Total outstanding dues of micro enterprises and small enterprises		1.44	0.94
- Total outstanding dues of creditors other than micro enterprises and small enterprises		1,532.09	1,095.59
(iv) Other financial liabilities	23	3,985.60	4,988.68
(b) Other current liabilities	24	342.11	283.76
(c) Provisions		-	-
(c) Current Tax Liabilities (Net)	24(i)	8.33	-
Total Equity and Liabilities		13,448.54	13,497.76
		0.00	

Signed for the purpose of Identification
For ANAND JAIN & CO.
Chartered Accountants
FRN 001857C

Anand Prakash Jain
Proprietor
M.No.: 071045
Place: Jaipur
Date: 8th November, 2023

For and on behalf of the board of directors of
Transcorp International Limited

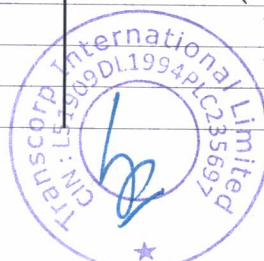
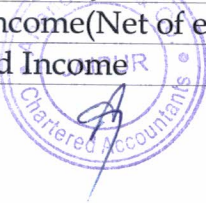


Transcorp International Limited

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Consolidated Statement of Cash flow for the half year ended 30th September, 2023

Particulars	Half year ended 30th September 2023	Year ended 31st March 2023
I Cash flows from operating activities		
Net profit before tax and extraordinary items	118.44	229.98
Adjustments for :		
Bad Debts written off	2.84	32.72
Depreciation	84.54	162.31
Share base expenses	8.03	6.92
Fixed Assets Written off	0.00	5.76
(Profit)/Loss on sale of assets	(0.03)	(162.42)
Property Income	(1.59)	(7.91)
Other non operating income(Net of expenses)	(0.27)	(2.83)
Unspent liabilities Written back	-	(0.16)
Unrealised gain on fair value conversion of investm	(29.67)	26.72
Dividend Income	(0.23)	(0.17)
Capital gain on debt fund	-	(9.54)
Income from AIF	-	(46.89)
Interest Income	(78.42)	(147.61)
Interest on Income Tax	(0.81)	(9.89)
Interest expense and other borrowing costs	115.91	217.38
Operating profit before working capital changes	218.75	327.12
Adjustments for :		
Loans	-4.98	-2.17
Trade and other receivables	(338.51)	(795.90)
Inventories(Increase)/Decrease	(71.56)	14.50
Other earmarked bank balances	(223.87)	(1,027.24)
Other financial current assets	193.68	45.77
Other Current Assets	(57.73)	(59.45)
Non current financial assets	(3.32)	(40.22)
Other non current assets	(23.07)	(57.90)
Other Current Liabilities	58.35	(11.35)
Trade and other payables	437.00	491.48
Other Financial Liabilites	(1,054.72)	883.93
Effect of actuarial gain (OCI)	-	(0.14)
Cash generated from operations	(869.98)	(231.57)
Direct taxes paid	(88.71)	20.56
Net cash flow from operating activities	(958.69)	(211.01)
II Cash flows from investing activities		
Purchase of Property, Plant and Equipment	(61.35)	(761.09)
Sale of Property, Plant and Equipment	1.44	1,143.06
Rental Income(Net of expenses)	1.86	10.73
Dividend Income	0.23	0.17



	Capital gain on debt fund	-	9.54
	Income from AIF	-	46.89
	Interest income	79.23	157.50
	Loans to body corporate and others	(2.25)	144.10
	Loans to related parties	7.71	(165.88)
	Investments	52.68	32.22
	Bank deposits including interest accrued including dividend bank accounts	12.57	(442.35)
	Net cash flow from investing activities	92.11	174.88
III	Cash flows from financing activities		
	Increase in share capital and securities premium	0.00	9.59
	Proceeds from short term borrowings(Net of Repayme	561.77	(652.03)
	Proceeds from long term borrowings(Net of Repayme	(137.84)	(135.20)
	Interest & other borrowing costs	(115.91)	(217.38)
	Dividend & Corporate dividend tax paid	(63.67)	(31.78)
	Payment of Lease Liabilities	6.05	(65.58)
	payment of unclaimed dividend	-	(0.72)
	Net cash flow from financing activities	250.40	(1,093.10)
	Net increase /(decrease)in cash and cash equivalents	(616.18)	(1,129.23)
	Cash and cash equivalents (opening)	1,311.76	2,440.99
	Cash and cash equivalents (closing)	695.58	1,311.76

Cash and Cash Equivalents comprises of -

Particulars	As at 30.9.2023	As at 31.03.2023
Cash in hand	130.00	144.84
Bank balances in current accounts	565.53	766.29
Cheques/Drafts in Hand	0.05	400.63
Total	695.58	1311.76

Notes:

1.The above cash flow statement has been prepared as per the indirect method as set out in Ind AS-7.

2.Cash and cash equivalents for the purpose of cash flow statement comprises cash at bank and short-term investments with an original maturity of three months or less.

Place: Jaipur

Date: 8th November, 2023




 Hemant Kaul
 Non-Executive Chairman
 DIN:00551588

TRANSCORP INTERNATIONAL LIMITED

Regd. Office:- Plot No. 3, HAF Pocket, Sec. 18A, Dwarka, Phase-II, New Delhi-110075

CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,

Fax: 91-11-30418906, e-mail: grievance@transcorpint.com

Rs. in lacs

UNAUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

PARTICULARS	Quarter ended			Half Year Ended		Year Ended
	30.9.2023	30.06.2023	30.9.2022	30.9.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Foreign exchange and money transfer	59,662.45	64140.03	69435.15	123802.48	147077.79	288122.11
Travel, ticketing and car rental	106.84	115.77	125.38	222.61	232.00	482.56
Real Estate and Building rent	-	0.00	0.00	0.00	0.00	0.00
Total Revenue	59,769.29	64255.80	69560.53	124025.09	147309.79	288604.67
Less Inter Segment Revenue	(8.41)	-2.87	-2.80	-11.28	-4.33	-18.88
Segment Revenue	59,760.88	64252.93	69557.73	124013.81	147305.46	288585.79
Segment results (Profit before tax and interest)						
Foreign exchange and money transfer	51.99	38.57	-2.98	90.56	19.58	47.00
Travel, ticketing and car rental	19.11	31.04	40.29	50.15	73.06	89.18
Real Estate and Building rent	(10.12)	-10.23	1.19	-20.35	-21.83	-55.61
Total	60.98	59.38	38.51	120.36	70.81	80.57
Inter Segment Results	1.50	1.50	15.57	3.00	15.17	-5.98
Segment results (Profit before tax and interest)	62.48	60.88	22.93	123.36	55.65	86.55
Less						
(i) Unallocated finance costs	65.49	50.42	63.74	115.91	114.76	217.38
(ii) Other unallocable expenditure net of unallocable income	(49.63)	-61.36	-84.06	-110.99	-165.15	-360.81
(iii) Unallocable Expenditures			0.90	0.00	12.59	0.00
Profit before tax	46.62	71.82	42.38	118.44	93.46	229.98
Segment assets						
Foreign exchange and money transfer	7620.15	8334.59	9862.59	7620.15	9862.59	7870.83
Travel, ticketing and car rental	1480.42	1428.44	1454.42	1480.42	1454.42	1375.59
Investments, building rent and shares	34.67	35.04	33.68	34.67	33.68	64.05
Un-allocated	4313.30	4030.69	4710.41	4313.30	4710.41	4187.31
Total	13448.54	13828.76	16061.10	13448.54	16061.10	13497.77
Segment liabilities						
Foreign exchange and money transfer	5,524.86	6412.32	9534.85	5524.86	9534.85	7405.17
Travel, ticketing and car rental	279.48	230.77	221.20	279.48	221.20	200.61
Investments, building rent and shares	0.88	3.01	1.19	0.88	1.19	1.41
Un-allocated	1,867.32	1386.33	623.01	1867.32	623.01	187.81
Total	7,672.54	8032.43	10380.24	7672.54	10380.24	7795.00

The Company has reported segment information as per the Indian Accounting Standard 108 "Operating

Signed for the purpose of identification

For ANAND JAIN & CO.

Chartered Accountants

FRN 001857C

(Signature)

(ANAND PRAKASH JAIN)

Proprietor

M.No. 071045

Place : Jaipur

Date: 08/11/2023



For and on behalf of the board of directors of

Transcorp International Limited

Hemant Kaul

Non-Executive Chairman

DIN:00551588