

TRANSCORP INTERNATIONAL LTD.

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Moti Doongri Road,
Jaipur-302004 (Rajasthan)
Telephone: 2363888, 23639999
Fax: 91-141-237 2066
CIN:L51909DL1994PLC235697

Web-Site: www.transcorpint.com

E-mail: corp@transcorpint.com

Date: 30.01.2021

Bombay Stock Exchange
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Kala Ghoda, Fort,
Mumbai, Maharashtra-400001

Reg.: Submission of outcome of Board Meeting of Transcorp International Limited held on 30th January 2021 at 12:00 Noon and concluded at 03: 30 P.M.

Ref.: Transcorp International Limited
Script Code: 532410

Dear Sir/Madam,

With reference to above we hereby submit the outcome of meeting of Board of Directors of Transcorp International Limited as under:-

1. The Board of Directors based on the recommendation of Audit Committee has approved limitedly reviewed financial results (standalone and consolidated) of the company for the quarter and nine months ended 31st December 2020.

We are enclosing the Limited Review financial results (standalone and consolidated) of the company for your records and perusal.

This is for your information please.

Thanking You

Yours faithfully,
For Transcorp International Limited



Dilip Kumar Morwal
Group Company Secretary
ACS 17572

Encl: As above

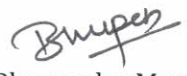


INDEPENDENT AUDITORS' REVIEW REPORT

To,
The Board of Directors,
Transcorp International Limited,
New Delhi-110075

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Transcorp International Limited** ("Company") for the quarter and nine months ended December 31, 2020 ("Statement") prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Regulations").
2. The 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 accompanying 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Emphasis of Matter:** We draw attention to Note No 3 & 4 of the statement, which states that the results for the quarter and nine months ended 31-Dec-2020 are not comparable with those for the previous quarters and nine months and the impact of Covid-19 pandemic on the operations of the company respectively.
Our conclusion is not modified in respect of these matters.

For Kalani & Company
Chartered Accountants
FRN: 000722C


(Bhupender Mantri)
Partner
M. No. 108170

Place: Jaipur
Date: 30th day of January 2021
UDIN: 21108170AAAAAN3925



705, VII Floor, Milestone Building, Gandhi Nagar Crossing, Tonk Road, Jaipur-302015

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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 Unaudited Standalone Financial Results for the quarter and nine month ended on 31st December 2020

(Rs. in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	27,949.62	15,370.77	66,129.22	49,151.33	1,89,738.86	2,36,124.91
II	Other income	33.16	43.92	45.28	144.74	141.36	181.88
III	Total Revenue (I + II)	27,982.78	15,414.69	66,174.50	49,296.07	1,89,880.22	2,36,306.79
	Expenses:						
	Purchase of Stock in Trade	27,397.68	14,685.53	65,152.85	47,589.21	1,87,252.13	2,32,849.85
	(Increase)/Decrease in Inventories of Stock in Trade	(113.87)	145.67	118.54	28.71	42.95	158.35
	Employee benefits expense	152.33	113.08	302.53	423.91	869.22	1,150.38
	Finance costs	53.83	63.11	70.21	185.28	197.70	267.98
	Depreciation	51.41	53.50	64.37	159.98	187.69	254.95
	Other expenses	524.48	460.73	632.06	1,270.99	1,792.88	2,350.61
IV	Total expenses	28,065.87	15,521.62	66,340.56	49,658.09	1,90,342.57	2,37,032.13
V	Profit/(Loss) before tax (III-IV)	(83.09)	(106.93)	(166.06)	(362.02)	(462.35)	(725.33)
	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax	(25.92)	(33.36)	(51.81)	(112.95)	(144.26)	(217.62)
	Income tax for earlier year		-	-			-
VI	Total Tax Expenses	(25.92)	(33.36)	(51.81)	(112.95)	(144.26)	(217.62)
VII	Profit/(Loss) for the period (V-VI)	(57.17)	(73.57)	(114.25)	(249.07)	(318.09)	(507.71)
VIII	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of Profit)						
	- Net Actuarial gain/(losses) on defined benefit plans	-	-	-	-	-	(6.45)
	- Net gain/(losses) on fair value of equity instruments	2.59	(0.28)	(1.11)	3.22	(0.39)	(3.76)
IX	Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period)	(54.58)	(73.85)	(115.36)	(245.85)	(318.48)	(517.93)
X	Earnings per equity share:						
	Basic	(0.18)	(0.23)	(0.36)	(0.78)	(1.00)	(1.60)
	Diluted	(0.18)	(0.23)	(0.36)	(0.78)	(1.00)	(1.60)
	Weighted Average no. of Equity Shares	317.83	317.83	317.83	317.83	317.83	317.83
	Nominal Value per equity Share	2.00	2.00	2.00	2.00	2.00	2.00

See accompanying notes for accounts.



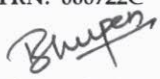




Note:

- 1 The unaudited standalone financial results have been reviewed and recommended by the Audit Committee in its meeting held on 30th January 2021. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 30th January 2021. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- 2 The Chief Financial Officer and Managing Director 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.
- 3 The outbreak of COVID-19 globally and resultant lockdown/travel restrictions in many countries, including India, has adversely impacted the Company's operations and financial results for the quarter and nine month ended December 31, 2020. The results for the quarter and nine month ended December 31, 2020 are, therefore, not comparable with those for the previous quarters and nine month.
- 4 The company has considered possible impacts of known events arising from COVID-19 pandemic and the resultant lockdowns in the preparation of the financial results including but not limited to its assessment of company's liquidity and going concern, recoverable values of its property, plant and equipment, intangible assets, intangible assets under development, trade receivables, inventory and other assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results. Considering the continuing uncertainties the Company will continue to closely monitor any material changes to future economic conditions and consequential impact on its financial results.
- 5 The government of India has pronounced section 115BAA of the Income Tax Act, 1961 through Taxation Laws (Amendment) Ordinance, 2019. The company continues to recognise the taxes on income for the quarter and nine months ended 31st December, 2020 as per the earlier provisions.
- 6 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".
- 7 During the quarter and nine month ended, card acquisition cost incurred amounting to Rs.26.73 lakhs and Rs.59.88 lakhs respectively has been deferred and recognized as contract assets in accordance with Ind AS 115. The same will be amortized over the estimated behavioral life of the card/ customer.
- 8 The Indian Parliament has approved the Code on Social Security, 2020 ("the Code") which, inter alia, deals with employee benefits during employment and post-employment. The Code has been published in the Gazette of India. The effective date of the Code is yet to be notified and the rules for quantifying the financial impact are also yet to be issued. In view of this, the impact of the change, if any, will be assessed and recognized post notification of the relevant provisions.
- 9 The figures for the previous period have been recasted and regrouped wherever necessary.
- 10 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>.


For Kalani & Company
CHARTERED ACCOUNTANTS
FRN: 000722C


Bhupender Mantri
Partner
M.No.: 108170

Place: Jaipur
Date: the 30th day of January 2021



For Transcorp International Limited


Gopal Krishan Sharma
DIN: 00016883
Managing Director


Piyush Vijayvergiya
Chief Financial Officer


Dilip Morwal
Group Company Secretary
ACS: 17572





INDEPENDENT AUDITORS' REVIEW REPORT

To
The Board of Directors,
Transcorp International Limited,
New Delhi-110075

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Transcorp International Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31 December 2020 attached herewith ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the 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 as amended, read with relevant rules issued thereunder, and other accounting principles generally accepted in India read with the Circular. 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 Engagement (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. 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 with Standards on Auditing 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulations, to the extent applicable.

4. The Statement includes the results of the following subsidiaries:
 - a) RITCO Travels & Tours Private Limited
 - b) Transcorp Estates Private Limited






5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. **Emphasis of Matter:** We draw attention to Note No 5 & 6 of the statement, which states that the results for the quarter and nine months ended 31-Dec-2020 are not comparable with those for the previous quarters and nine months and the impact of Covid-19 pandemic on the operations of the Group respectively.

Our conclusion is not modified in respect of these matters.

7. **Other Matters:** We did not review the interim financial results/ financial information of two subsidiaries, included in the unaudited consolidated financial results, whose interim financial results/ financial information reflect total revenues of Rs. 143.53 Lakhs and 252.65 Lakhs, total net loss after tax of Rs. 73.72 Lakhs and 124.59 Lakhs and total comprehensive income (comprising Loss) of Rs. 76.85 Lakhs and Rs.127.96 Lakhs for the quarter and nine months ended 31 December 2020 respectively, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and procedure performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For Kalani & Company
Chartered Accountants
FRN: 000722C


(Bhupender Mantri)
Partner
M. No. 108170

Place: Jaipur
Date: 30th day of January 2021
UDIN: 21108170AAAAA06852



705, VII Floor, Milestone Building, Gandhi Nagar Crossing, Tonk Road, Jaipur-302015

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TRANSCORP INTERNATIONAL LIMITED

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Statement of Consolidated Unaudited Financial Results for the quarter and nine month ended on 31st December 2020

(Rs. in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	28,086.36	15,434.62	66,334.45	49,379.57	1,90,329.86	2,36,765.26
II	Other income	32.40	36.67	55.74	126.81	120.56	131.65
III	Total Revenue (I + II)	28,118.77	15,471.29	66,390.19	49,506.38	1,90,450.42	2,36,896.91
	Expenses:						
	Purchase of Stock in Trade	27,405.34	14,685.53	65,152.86	47,596.87	1,87,252.13	2,32,849.85
	(Increase)/Decrease in Inventories of Stock in Trade	81.72	145.67	118.55	224.30	42.95	158.35
	Unrealised (gain)/ loss on fair value of investments (net)(Net of tax impact)	(125.99)	(42.22)	-	(261.38)	-	95.42
	Employee benefits expense	189.01	151.02	392.44	551.57	1,146.96	1,511.18
	Finance costs	125.22	130.62	135.58	393.92	383.33	524.38
	Depreciation	59.64	60.48	72.95	183.52	212.04	288.09
	Other expenses	547.78	497.12	694.71	1,344.69	1,970.16	2,596.19
	Provision for Impairment of Trade Receivables	-	-	-	-	-	104.12
IV	Total expenses	28,282.73	15,628.22	66,567.09	50,033.50	1,91,007.58	2,38,127.59
	Profit(Loss) before share of profit(loss) of an associate and exceptional items (III-IV)	(163.95)	(156.92)	(176.89)	(527.12)	(557.16)	(1,230.67)
	Share of profit(loss) from associate	-	-	-	-	-	(0.84)
V	Profit/(Loss) before tax (III-IV)	(163.95)	(156.92)	(176.89)	(527.12)	(557.16)	(1,231.51)
	Tax expense:						
	Current tax	-	-	2.53	-	1.18	-
	MAT Credit set off	-	-	-	-	-	-
	Deferred tax	(33.47)	(44.70)	(51.81)	(154.61)	(144.26)	(247.71)
	Income tax for earlier year	-	-	2.60	-	2.60	3.70
VI	Total Tax Expenses	(33.47)	(44.70)	(46.68)	(154.61)	(140.48)	(244.01)
VII	Profit/(Loss) for the period (V-VI)	(130.48)	(112.22)	(130.22)	(372.51)	(416.68)	(987.50)
VIII	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of Profit)						
	- Net Actuarial gain/(losses) on defined benefit plans	-	-	-	-	-	(9.24)
	- Net gain/(losses) on fair value of equity instruments	(0.55)	4.76	9.16	(0.15)	(34.52)	(102.31)
IX	Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period)	(131.03)	(107.47)	(121.06)	(372.66)	(451.21)	(1,099.04)
X	Earnings per equity share:						
	Basic	(0.41)	(0.35)	(0.41)	(1.17)	(1.31)	(3.11)
	Diluted	(0.41)	(0.35)	(0.41)	(1.17)	(1.31)	(3.11)
	Weighted Average no. of Equity Shares	317.83	317.83	317.83	317.83	317.83	317.83
	Nominal Value per equity Share	2.00	2.00	2.00	2.00	2.00	2.00

See accompanying notes for accounts.



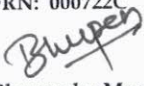
Rajesh Vijay



Note:

- 1 The above unaudited results were reviewed and recommended by the Audit Committee in its meeting held on 30th January 2021. The same have been approved and taken on record by the Board of Directors in its meeting held on 30th January 2021. The Statutory Auditor has expressed an un-modified opinion on these financial results.
- 2 The statutory auditor have carried out the limited review of these financial results as required under regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended.
- 3 The consolidated figure includes financials of the wholly owned subsidiary of the company named Transcorp Estate Private Limited and Ritco Travels & Tours Private Limited.
- 4 The Chief Financial Officer and Managing Director 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.
- 5 The outbreak of COVID-19 globally and resultant lockdown/travel restrictions in many countries, including India, has adversely impacted the Group's operations and financial results for the quarter and nine month ended December 31, 2020. The results for the quarter and nine month ended December 31, 2020 are, therefore, not comparable with those for the previous quarters and nine month.
- 6 The Group has considered possible impacts of known events arising from COVID-19 pandemic and the resultant lockdowns in the preparation of the financial results including but not limited to its assessment of group's liquidity and going concern, recoverable values of its property, plant and equipment, intangible assets, intangible assets under development, trade receivables, inventory and other assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results. Considering the continuing uncertainties the Group will continue to closely monitor any material changes to future economic conditions and consequential impact on its financial results.
- 7 During the quarter and nine month ended, card acquisition cost incurred amounting to Rs.26.73 lakhs and Rs.59.88 lakhs respectively has been deferred and recognized as contract assets in accordance with Ind AS 115. The same will be amortized over the estimated behavioral life of the card/ customer.
- 8 The Indian Parliament has approved the Code on Social Security, 2020 ("the Code") which, inter alia, deals with employee benefits during employment and post-employment. The Code has been published in the Gazette of India. The effective date of the Code is yet to be notified and the rules for quantifying the financial impact are also yet to be issued. In view of this, the impact of the change, if any, will be assessed and recognized post notification of the relevant provisions.
- 9 The government of India has pronounced section 115BAA of the Income Tax Act, 1961 through Taxation Laws (Amendment) Ordinance, 2019. The Group continues to recognise the taxes on income for the quarter and nine months ended 31st December, 2020 as per the earlier provisions.
- 10 Previous year/period figures have been recasted and regrouped wherever necessary.
- 11 The above Results are available on the website of BSE Limited <http://www.bseindia.com> and on the website of the group <http://www.transcorpint.com>.


For Kalani & Company
CHARTERED ACCOUNTANTS
FRN: 000722C

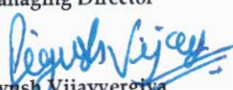

Bhupender Mantri
Partner
M.No.: 108170


Place: Jaipur
Date: the 30th day of January 2021



For Transcorp International Limited


Gopal Krishan Sharma
DIN: 00016883
Managing Director


Piyush Vijayvergiya
Chief Financial Officer


Dilip Morwal
Group Company Secretary
ACS: 17572



TRANSCORP INTERNATIONAL LIMITED


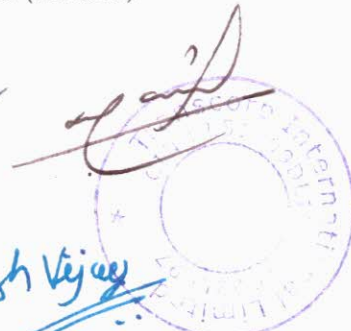
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UNAUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE NINE MONTH ENDED 31ST DECEMBER 2020

PARTICULARS	Quarter ended			Nine Month Ended		(Rs. in lakhs)
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Foreign exchange and money transfer	27,949.62	15,370.77	66,129.24	49,151.33	1,89,726.51	2,36,112.56
Travel, ticketing and car rental	49.85	52.96	197.53	118.22	579.72	615.62
Investments, building rent and shares	86.89	11.63	7.70	110.02	23.64	37.08
Total Revenue	28,086.36	15,435.36	66,334.47	49,379.57	1,90,329.87	2,36,765.26
Segment results (Profit before tax and interest)						
Foreign exchange and money transfer	(62.42)	(87.73)	(141.13)	(321.48)	(406.04)	(639.23)
Travel, ticketing and car rental	(4.82)	(17.16)	40.64	(78.57)	96.29	(89.93)
Investments, building rent and shares	(4.76)	41.12	2.44	137.68	12.37	(113.60)
Total	(72.00)	(63.77)	(98.05)	(262.37)	(297.38)	(842.76)
Less						
(i) Unallocated finance costs	125.22	130.62	135.58	393.92	383.33	524.38
(ii) Other unallocable expenditure net of unallocable income	(32.41)	(36.67)	(55.73)	(126.81)	(120.55)	(131.65)
(iii) Inter Segment Eliminations	(0.85)	(0.80)	(0.97)	(2.36)	(2.98)	(3.98)
Profit before tax	(163.97)	(156.92)	(176.93)	(527.12)	(557.18)	(1,231.51)
Segment assets						
Foreign exchange and money transfer	4,478.26	4,904.91	4,644.25	4,478.26	4,644.25	4,597.31
Travel, ticketing and car rental	1,517.26	1,626.92	2,426.51	1,517.26	2,426.51	2,008.63
Investments, building rent and shares	2,307.33	2,551.99	2,691.32	2,307.33	2,691.32	2,622.21
Un-allocated	3,070.85	2,468.10	2,454.37	3,070.85	2,454.37	2,220.95
Total	11,373.70	11,551.92	12,216.45	11,373.70	12,216.45	11,449.10
Segment liabilities						
Foreign exchange and money transfer	1,545.91	1,794.75	1,293.80	1,545.91	1,293.80	1,139.72
Travel, ticketing and car rental	209.05	273.19	481.83	209.05	481.83	344.48
Investments, building rent and shares	27.92	45.17	15.52	27.92	15.52	47.13
Un-allocated	5,042.36	4,760.77	4,843.55	5,042.36	4,843.55	4,996.77
Total	6,825.24	6,873.88	6,634.70	6,825.24	6,634.70	6,528.10

The Company has reported segment information as per the Indian Accounting Standard 108 "Operating Segments" (IND AS 108).





Rajesh Vijay