

ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

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

Phone : 9314680888 (Mobile)

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Independent Auditor's Limited Review Report on unaudited Standalone financial results of TRANSCORP INTERNATIONAL LIMITED for the quarter and half year ended 30th September, 2022

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 and half year ended 30TH September, 2022 (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 regulations"). Figures for the quarter and half year ended 30.9.2021 are figures reviewed and of year ended 31.3.2022 are figures audited by previous auditors

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

Office : 556, 5th Floor, Sunny Mart, New Aatish Market, Mansarovar, Jaipur – 302020



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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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended 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 : 10/11/2022

UDIN 22071045BCTYQL4902



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Independent Auditor's Limited Review Report on unaudited Consolidated financial results of TRANSCORP INTERNATIONAL LIMITED for the Quarter and half year ended 30th September, 2022

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 ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2022 attached herewith (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, as amended (" the regulations") . Figures for the quarter and half year ended 30.9.2021 are figures reviewed and of year ended 31.3.2022 are figures audited by previous auditors
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") read with relevant rules made 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 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 SEBI(LODR) Regulation, 2015 as amended 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.11.68 lacs and Rs. 12.31 Lacs and total other comprehensive income of Rs. NIL and NIL, for the quarter and half year ended 30th September, 2022 respectively, total cash inflow of RS. 10Lacs for the half year ended 30th September, 2022 and total assets of Rs.10.00 Lacs as at 30th September, 2022 as considered in the Statement. These interim financial results/ financial information have been reviewed by other auditors

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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 : 10/11/2022

UDIN 22071045BCT7JS2263

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 Unaudited Financial Results for the quarter and half year ended on 30th September 2022

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	69,557.73	77,747.73	52,475.22	1,47,305.46	92,053.32	2,31,615.26
II	Other income	84.06	81.09	33.20	165.15	96.63	243.97
III	Total Revenue (I + II)	69,641.80	77,828.82	52,508.42	1,47,470.62	92,149.95	2,31,859.23
	Expenses:						
	Purchase of Stock in Trade	68,497.51	76,584.89	51,335.54	1,45,082.40	90,039.29	2,27,011.09
	(Increase)/Decrease in Inventories of Stock in Trade	(362.35)	(306.21)	30.21	(668.57)	(26.51)	93.96
	Unrealised (gain)/ loss on fair value of investments (net/Net of tax impact)	6.24	11.93	(55.61)	18.17	(87.24)	-
	Employee benefits expense	339.84	336.25	243.42	676.09	478.50	1,077.81
	Finance costs	63.74	51.02	109.21	114.76	222.85	349.18
	Depreciation	39.24	40.99	55.79	80.22	108.34	219.30
	Other expenses	1,014.91	1,058.85	773.26	2,073.77	1,478.66	3,662.64
	Provision for Impairment of Trade Receivables	-	-	-	-	-	-
IV	Total expenses	69,599.12	77,777.72	52,491.83	1,47,376.85	92,213.91	2,32,413.97
	Profit(Loss) before share of profit(loss) of an associate and exceptional items (III-IV)	42.69	51.10	16.61	93.77	(63.96)	(554.75)
	Share of profit(loss) from associate	(0.32)	-	-	(0.32)	-	1,536.49
V	Profit(Loss) before tax (III-IV)	42.38	51.11	16.61	93.46	(63.96)	981.74
	Tax expense:						
	Current tax	1.85	7.03	-	8.88	-	8.75
	MAT Credit Entitlement	(1.85)	(7.03)	-	(8.88)	-	(8.75)
	Deferred tax	8.20	16.90	28.30	25.09	(24.18)	(31.15)
	Income tax for earlier year	-	-	0.04	-	0.04	0.94
VI	Total Tax Expenses	8.20	16.90	28.34	25.09	(24.14)	(30.22)
VII	Profit(Loss) for the period (V-VI)	34.17	34.21	(11.74)	68.36	(39.81)	1,011.95
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	-	-	-	-	-	2.58
	- Net gain/(losses) on fair value of equity instruments	(10.81)	10.07	(1.25)	(0.74)	62.11	158.68
IX	Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period)	23.36	44.27	(12.99)	67.62	22.30	1,173.21
X	Earnings per equity share:						
	Basic	0.11	0.11	(0.04)	0.22	(0.13)	3.18
	Diluted	0.11	0.11	(0.04)	0.22	(0.13)	3.18
	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:

- The above results were reviewed and recommended by the Audit Committee in its meeting held on 10th November 2022. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 14th November 2022. The Statutory Auditor of the company has expressed an Unmodified opinion on these financial results.
- Figures for the qtr. ended and year ended 31.3.2022 were audited and for the qtr. ended 30.09.2021 were limited reviewed by previous auditor.
- 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.
- The consolidated figure includes financials of the wholly owned subsidiary of the company named Transcorp Estate Private Limited, Ritco Travels & Tours Private Limited, Transwire Forex Limited and Transcorp Payments Limited.
- The 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.
- Information on Standalone figures for the period / year ended

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
1) Revenue From Operation	69,435.15	77,642.64	52,408.08	1,47,077.79	91,933.86	2,31,289.45
2) Other Income	54.08	48.37	29.54	102.45	86.22	393.18
3) Profit/(Loss) before tax	11.57	43.92	20.55	55.49	(24.85)	53.53
4) Profit/(Loss) for the period (after tax)	7.96	30.22	14.14	38.18	(17.09)	26.97
5) Other Comprehensive Income (net of tax)	1.87	(1.41)	1.46	0.46	2.00	3.72
6) Total Comprehensive Income	9.83	28.81	15.59	38.64	(15.08)	30.69
7) Basic & Diluted EPS (in Rs not annualized)	0.03	0.10	0.04	0.12	(0.05)	0.08

During the period, card acquisition cost amounting to Rs. 39.82 Lakhs for the quarter ended 30th Sep. 2022 and Rs 71.26 Lakh half year ended 30th Sep. 2022 has been deferred and recognized as contract assets in accordance with Ind AS 115. The same is amortized over the estimated behavioural life of the card/ customer.

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. In view of deferral of implementation of the Code, the impact of the change, if any, will be assessed in due course, when Code becomes effective & the relevant rules are notified.

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 half year ended 30th Sep, 2022 as per the earlier provisions.

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>.

For Anand Jain & Company
CHARTERED ACCOUNTANTS
FRN: 001857C

Anand Prakash Jain
Proprietor
M.No.: 071045
UDIN: 22071045BCTYS2263
Place: Jaipur
Date: the 10th day of November 2022

For Transcorp International Limited

Gopal Krishan Sharma
DIN: 00016883
Managing Director

Dilip Mehal
Group Company Secretary
ACS: 17572



TRANSCORP INTERNATIONAL LIMITED

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Statement of Consolidated Unaudited Financial Results for the quarter and half year ended on 30th September 2022

(Rs. in Lakhs)

	As at 30th September 2022	As at 31st March 2022
ASSETS		
1) Non-current assets		
(a) Property, Plant and Equipment	1,507.69	1,540.00
(b) Capital work-in-progress	-	-
(c) Right to use Assets	57.69	113.97
(d) Investment Property	1,348.88	1,979.32
(e) Other Intangible assets	91.34	105.99
(f) Intangible assets under development	-	-
(g) Investment in Associates	402.80	403.12
(h) Financial Assets		
(i) Investments	1,116.36	1,164.95
(ii) Loans		
(iii) Others	135.30	81.88
(i) Deferred tax assets (Net)	624.96	650.08
(j) Other non current assets	126.76	105.77
Sub-total - Non-current assets	5,411.78	6,145.08
2) Current assets		
(a) Inventories	978.55	309.99
(b) Financial Assets		
(i) Trade Receivable	3,471.89	1,305.84
(ii) Cash and cash equivalents	1,667.03	2,440.99
(iii) Bank balances other than (ii) above	1,146.06	606.24
(iv) Loans	1,348.60	1,080.00
(v) Others	710.71	642.01
(c) Current Tax Assets (Net)	72.45	50.25
(d) Other current assets	623.62	407.27
Assets held for Sale	630.43	13.34
Sub-total - Current assets	10,649.34	6,855.94
Total Assets	16,061.10	13,001.01
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	635.65	635.65
(b) Other Equity	5,045.21	5,004.50
Sub-total - Total Equity	5,680.86	5,640.16
LIABILITIES		
1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	809.68	769.02
(ii) Lease Liability	52.54	45.15
(iii) Other financial liabilities	-	-
(b) Deferred tax liabilities (Net)	82.14	76.24
(c) Other non-current liabilities	-	-
Sub-total - Non-current liabilities	944.36	890.41
2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,301.47	1,387.92
(ii) Lease Liability	11.75	76.75
(iii) Trade payables	-	-
- Total outstanding dues of micro enterprises and small enterprises	-	1.63
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,821.94	603.58
(iv) Other financial liabilities	5,761.63	4,105.47
(b) Other current liabilities	530.02	295.11
(c) Current Tax Liabilities (Net)	9.08	-
Sub-total - Current liabilities	9,435.89	6,470.44
Total Equity and Liabilities	16,061.10	13,001.01

For Anand Jain & Company
CHARTERED ACCOUNTANTS
FRN: 001857C

Anand Prakash Jain
Proprietor
M.No.: 071045
UDIN: 22071045BCTYJS2263
Place: Jaipur
Date: the 10th day of November 2022



For Transcorp International Limited

Gopal Krishan Sharma
DIN: 00016883
Managing Director


Dilip Morwal
Group Company Secretary
ACS: 17572

TRANSCORP INTERNATIONAL LIMITED

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 Unaudited Consolidated Cash Flow for the Half Year ended 30th September 2022

(Rs. in Lakhs)

	30th September, 2022	30th September, 2021
I Cash flows from operating activities		
Net profit before tax and extraordinary items	93.46	(63.96)
Adjustments for :		
Depreciation	80.22	108.34
Share base expenses	5.45	0.78
(Profit)/Loss on sale of assets	(39.40)	(0.01)
Share of Profit/(Loss) from Associates	0.32	-
Property Income	(6.00)	(1.55)
Other non operating income(Net of expenses)	(2.83)	(35.78)
Unspent liabilities Written back	-	(0.02)
Unrealised (gain)/ loss on fair value of investments	18.17	(87.24)
Dividend Income	(0.17)	(7.62)
Interest Income	(79.22)	(48.38)
Interest expense and other borrowing costs	114.76	222.85
Operating profit before working capital changes	184.78	87.43
Adjustments for :		
Trade and other receivables	(2,166.06)	(8.44)
Inventories(Increase)/Decrease	(668.57)	(26.51)
Other Current Liabilities	234.90	69.97
Trade and other payables	1,216.74	(104.37)
Other Financial Liabilities	1,656.16	711.19
Other non current liabilities	-	-
Other financial current assets	(76.27)	(14.46)
Other Current Assets	(216.35)	(145.43)
Effect of actuarial gain (OCI)		
Non current financial assets- others	(53.41)	6.31
Other non current assets	(20.99)	(25.69)
Cash generated from operations	90.93	549.99
Direct taxes paid	(16.65)	(13.89)
Net cash flow from operating activities	74.28	536.09
II Cash flows from investing activities		
Purchase of fixed assets(including intangibles and investment property)	(26.28)	(16.34)
Capital Work in progress		
Capital Advances		
Sale of fixed assets	72.44	1.74
Other non operating income(net of expenses)		
Rental Income(Net of expenses)	6.00	1.55
Dividend Income	0.17	7.62
Interest income	79.22	48.38
Loans to body corporate and others including advances and deposits		
Loans to related parties	(276.44)	12.69
Share of Profit (Loss) from associates	(0.32)	-
Investments	48.90	552.35
Bank deposits including interest accrued	(539.82)	(274.46)
Net cash flow from investing activities	(628.29)	348.38
III Cash flows from financing activities		
Proceeds from short term borrowings(Net of Repayments)	(86.45)	(90.71)
Proceeds from long term borrowings(Net of Repayments)	40.65	(124.90)
Interest & other borrowing costs	(114.76)	(222.85)
Dividend & Corporate dividend tax paid	(31.72)	-
Fractional bonus share proceeds		
Lease Liabilities Payments	(59.39)	(42.48)
Balances with banks on unclaimed dividend & fractional shares proceeds A/c	31.72	0.83
Net cash flow from financing activities	(219.95)	(480.10)
Net increase/(decrease)in cash and cash equivalents	(773.95)	404.38
Cash and cash equivalents (opening)	2,440.99	1,575.79
Cash and cash equivalents (closing)	1,667.03	1,980.17



TRANSCORP INTERNATIONAL LIMITED

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UNAUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs. in lakhs)

PARTICULARS	Quarter ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Foreign exchange and money transfer	69435.15	77,642.64	52408.08	1,47,077.79	91,933.86	2,31,289.44
Travel, ticketing and car rental	125.38	106.62	54.21	232.00	93.39	241.59
Investments, building rent and shares	0.00	-	14.10	-	28.43	122.98
Total Revenue	69,560.53	77,749.26	52,476.39	1,47,309.79	92,055.68	2,31,654.00
Less Inter Segment Revenue	-2.80	(1.53)	(1.18)	(4.33)	(2.36)	(38.74)
Segment Revenue	69,557.73	77,747.73	52,475.21	1,47,305.46	92,053.32	2,31,615.26
Segment results (Profit before tax and interest)						
Foreign exchange and money transfer	-2.98	22.56	42.58	19.58	(8.71)	(169.30)
Travel, ticketing and car rental	40.29	32.77	(5.18)	73.06	(19.97)	(138.08)
Investments, building rent and shares	1.19	(23.02)	56.34	(21.83)	91.33	1,391.22
Total	38.51	32.31	93.74	70.81	62.65	1,083.84
Inter Segment Results	15.57	(0.41)	1.13	15.17	0.38	(3.11)
Segment results (Profit before tax and interest)	22.93	32.71	92.61	55.65	62.27	1,086.95
Less						
(i) Unallocated finance costs	63.74	51.02	109.23	114.76	222.85	349.18
(ii) Other unallocable expenditure net of unallocable income	-84.06	(81.09)	(33.21)	(165.15)	(96.63)	(243.97)
(iii) Unallocable Expenditures	0.90	11.69		12.59		-
Profit before tax	42.38	51.10	16.59	93.46	(63.95)	981.74
Segment assets						
Foreign exchange and money transfer	9,862.59	8,049.59	7,594.34	9,862.59	7,594.34	8,472.92
Travel, ticketing and car rental	1,454.42	1,532.36	1,397.34	1,454.42	1,397.34	1,085.84
Investments, building rent and shares	33.68	49.56	2,309.88	33.68	2,309.88	37.08
Un-allocated	4,710.41	5,091.74	1,275.71	4,710.41	1,275.71	3,405.17
Total	16,061.10	14,723.25	12,577.27	16,061.10	12,577.27	13,001.01
Segment liabilities						
Foreign exchange and money transfer	9,534.85	7,530.47	2,593.13	9,534.85	2,593.13	4,927.67
Travel, ticketing and car rental	221.20	290.94	184.05	221.20	184.05	194.10
Investments, building rent and shares	1.19	5.35	35.65	1.19	35.65	9.37
Un-allocated	623.01	1,241.64	4,369.75	623.01	4,369.75	2,229.72
Total	10,380.24	9,068.41	7,182.58	10,380.24	7,182.58	7,360.86

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



TRANSCORP INTERNATIONAL LIMITED

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Statement of Unaudited Standalone Financial Results for the quarter and half year ended on 30th September 2022

(Rs. in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	69,435.15	77,642.64	52,408.08	1,47,077.79	91,933.86	2,31,289.45
II	Other income	54.08	48.37	29.54	102.45	86.22	393.18
III	Total Revenue (I + II)	69,489.23	77,691.01	52,437.62	1,47,180.23	92,020.09	2,31,682.62
	Expenses:						
	Purchase of Stock in Trade	68,497.51	76,584.89	51,335.55	1,45,082.40	90,039.29	2,27,006.50
	(Increase)/Decrease in Inventories of Stock in Trade	(362.35)	(306.21)	30.22	(668.57)	(26.51)	(101.76)
	Employee benefits expense	291.00	286.40	203.72	577.41	401.09	908.58
	Finance costs	39.53	27.01	51.55	66.53	102.36	170.34
	Depreciation	34.88	36.70	49.14	71.57	96.96	200.36
	Other expenses	977.09	1,018.30	746.88	1,995.39	1,431.74	3,445.07
IV	Total expenses	69,477.66	77,647.08	52,417.07	1,47,124.74	92,044.93	2,31,629.09
V	Profit/(Loss) before tax (III-IV)	11.57	43.92	20.55	55.49	(24.85)	53.53
	Tax expense:						
	Current tax	1.85	7.03	-	8.88	-	8.75
	MAT Credit Entitlement	(1.85)	(7.03)	-	(8.88)	-	(8.75)
	Deferred tax	3.61	13.70	6.42	17.31	(7.75)	26.56
	Income tax for earlier year	-	-	-	-	-	-
VI	Total Tax Expenses	3.61	13.70	6.42	17.31	(7.75)	26.56
VII	Profit/(Loss) for the period (V-VI)	7.96	30.22	14.14	38.18	(17.09)	26.97
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	-	-	-	-	-	1.37
	- Net gain/(losses) on fair value of equity instruments	1.87	(1.41)	1.46	0.46	2.00	2.34
IX	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	9.83	28.81	15.59	38.64	(15.08)	30.69
X	Earnings per equity share:						
	Basic	0.03	0.10	0.04	0.12	(0.05)	0.08
	Diluted	0.03	0.10	0.04	0.12	(0.05)	0.08
	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:

- The unaudited standalone financial results have been reviewed and recommended by the Audit Committee in its meeting held on 10th November 2022. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 10th November 2022. The Statutory Auditor of the company has expressed an un-modified opinion on these financial results.
- Figures for the qtr. ended and year ended 31.3.2022 were audited and for the Half Year ended 30.09.2021 were limited reviewed by previous auditor.
- 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.
- 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 half year ended 30th September, 2022 as per the earlier provisions.
- 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".
- The company had received various properties amounting to Rs.2125.64 lakhs in arbitrator's award from its subsidiary company Transcorp Estate Private Limited in previous year. All these assets were accounted for by debiting the respective head (Property, Plant and Equipment or Investment Property) and creating the liability under other financial liabilities. As on 30.09.2022 amount of liability appearing under other financial liability of the same is Rs 1583.80 Lakhs
- During the period, card acquisition cost amounting to Rs. 39.82 Lakhs for the quarter ended 30th Sep, 2022 and Rs 71.26 Lakh half year ended 30th Sep,2022 has been deferred and recognized as contract assets in accordance with Ind AS 115. The same is amortized over the estimated behavioral life of the card/ customer.
- 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. In view of deferment of implementation of the Code, the impact of the change, if any, will be assessed in due course, when Code becomes effective & the relevant rules are notified.
- 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>.

For Anand Jain & Company
CHARTERED ACCOUNTANTS
FRN: 001857C

Anand Prakash Jain
Proprietor
M.No.: 071045
UDIN: 22071045BCTYQL4902
Place: Jaipur
Date: the 10th day of November 2022



For Transcorp International Limited

Gopal Krishan Sharma
DIN: 00016883
Managing Director

Dilip Kumar
Group Company Secretary
ACS: 17572

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Unaudited Standalone Financial Results for the Half Year ended 30th September 2022

(Rs. in Lakhs)

SI No.	PARTICULARS	30th September 2022 (Unaudited)	31st March 2022 (Audited)
A	ASSETS		
1)	Non-current assets		
	(a) Property, Plant and Equipment	1,242.18	1,270.30
	(b) Right to use Assets	57.69	117.78
	(c) Investment Property	1,327.84	1,972.32
	(d) Other Intangible assets	65.80	77.37
	(e) Intangible assets Under Development	-	-
	(f) Investment in subsidiaries	3,461.20	3,451.20
	(g) Financial Assets		
	(i) Investments	65.21	66.13
	(ii) Loans	0.96	-
	(iii) Others	130.15	77.69
	(h) Other non current assets	126.65	105.61
	(i) Deferred tax Assets (Net)	503.57	520.94
	Sub-total - Non-current assets	6,981.24	7,659.35
2)	Current assets		
	(a) Inventories	978.55	309.99
	(b) Financial Assets		
	(i) Trade Receivable	2,701.08	659.52
	(ii) Cash and cash equivalents	1,653.30	2,436.02
	(iii) Bank balances other than (ii) above	1,117.62	578.49
	(iv) Loans	731.22	775.05
	(v) Others	410.52	321.47
	(c) Current Tax Asset	17.50	8.75
	(d) Other current assets	590.64	376.36
	Assets held for Sale	644.47	13.34
	Sub-total - Current assets	8,844.91	5,478.99
	Total Assets	15,826.15	13,138.33
B	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity Share capital	635.65	635.65
	(b) Other Equity	4,466.68	4,454.37
	Sub-total - Total Equity	5,102.33	5,090.03
2)	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	244.60	162.95
	(ii) Lease Liability	52.54	45.14
	(b) Deferred tax liabilities (Net)	-	-
	Sub-total - Non-current liabilities	297.14	208.08
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	930.16	828.00
	(ii) Lease Liabilities	11.74	81.14
	(iii) Trade payables	-	-
	-Total outstanding dues of micro enterprises and small enterprises	-	1.63
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,704.52	552.00
	(iv) Other financial liabilities	7,313.96	6,198.89
	(b) Other current liabilities	457.20	178.56
	(c) Current Tax Liabilities (Net)	9.08	-
	Sub-total - Current liabilities	10,426.67	7,840.22
	Total Equity and Liabilities	15,826.16	13,138.33

For Anand Jain & Company
CHARTERED ACCOUNTANTS
FRN: 001857C

Anand Prakash Jain
Proprietor
M.No.: 071045
UDIN: 22071045BCTYQL4902
Place: Jaipur
Date: the 10th day of November 2022



For Transcorp International Limited

Gopal Krishan Sharma
DIN: 00016883
Managing Director

Dilip Morwal
Group Company Secretary
ACS: 17572

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 Unaudited Standalone Cash Flow for the Half Year ended 30th September 2022

(Rs. in Lakhs)

Particulars	30th September 2022	30th September 2021
I Cash flows from operating activities		
Net profit before tax and extraordinary items	55.49	(24.85)
Adjustments for :		
Depreciation	71.57	96.96
Share base expenses	5.45	0.78
(Profit)/Loss on sale of assets	(39.40)	(0.01)
Property Income	(6.00)	(1.55)
Other non operating income(Net of expenses)	(2.83)	(28.86)
Dividend Income	(0.17)	(0.12)
Interest Income	(49.64)	(52.39)
Interest on Income Tax	(4.13)	-
Interest expense and other borrowing costs	66.53	102.36
Operating profit before working capital changes	96.89	92.32
Adjustments for :		
Trade and other receivables	(2,041.56)	37.39
Inventories(Increase)/Decrease	(668.57)	(26.51)
Other Current Liabilities	278.63	152.03
Trade and other payables	1,150.90	(122.77)
Other Financial Liabilities	1,115.07	690.64
Other financial current assets	(89.05)	(41.80)
Other Current Assets	(230.93)	(142.34)
Non current financial assets	(52.46)	6.30
Other non current assets	(21.04)	(25.81)
Cash generated from operations	(462.11)	619.46
Direct taxes paid	16.65	(31.99)
Net cash flow from operating activities	(445.47)	587.47
II Cash flows from investing activities		
Purchase of fixed assets(including intangibles)	(23.16)	(16.35)
Sale of fixed assets	72.44	0.48
Rental Income(Net of expenses)	6.00	1.55
Dividend Income	0.17	0.12
Interest income	53.77	52.39
Loans to body corporate and others	9.03	(13.18)
Loans to subsidiary/related parties	34.79	(71.96)
Investments	0.92	1.43
Investments in Subsidiaries	(10.00)	
Bank deposits including interest accrued	(401.24)	(273.87)
Net cash flow from investing activities	(257.26)	-319.38
III Cash flows from financing activities		
Proceeds from short term borrowings(Net of Repayments)	102.16	396.36
Proceeds from long term borrowings(Net of Repayments)	81.65	(107.34)
Interest & other borrowing costs	(66.53)	(102.36)
Dividend & Corporate dividend tax paid	(31.72)	
Payment of Lease Liabilities	(59.39)	(46.88)
Balances with banks on unclaimed dividend & fractional shares proceeds A/c	31.72	0.82
Net cash flow from financing activities	57.89	140.60
Net increase/(decrease)in cash and cash equivalents	(644.83)	408.69
Cash and cash equivalents (opening)	2,298.13	1,562.72
Cash and cash equivalents (closing)	1,653.30	1,971.41



[Handwritten Signature]