

ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

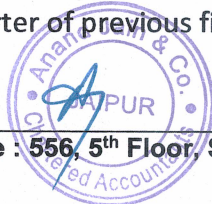
B.Com., LL.B., F.C.A., A.C.S.

Phone : 9314680888 (Mobile)

Email:anandjain175@hotmail.com

**Independent Auditor's Limited Review Report on Standalone unaudited quarterly
financial results of the Company
TO THE BOARD OF DIRECTORS OF 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 June ,2024 (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").
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.
4. Attention is drawn to the fact that the figures for the quarter ended 31 March 2024 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



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

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

5. 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, 2015 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 : 26/07/2024

UDIN 24071045BKCUAM2832



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 ended 30th June 2024

Sl. No.	Particulars	Rs in lacs			
		Quarter ended 30th June 2024	Quarter Ended 31st March, 2024	Quarter Ended 30th June 2023	Year ended 31st March 2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	39,997.12	35,977.55	64,140.03	213,785.05
II	Other income	43.15	330.98	19.61	391.31
III	Total Revenue (I + II)	40,040.27	36,308.54	64,159.63	214,176.36
	Expenses:				
	Purchase of Stock in Trade	38,758.75	34,768.18	62,727.89	208,295.80
	(Increase)/Decrease in Inventories of Stock in Trade	(209.65)	79.12	(45.56)	(26.35)
	Employee benefits expense	468.51	379.25	377.18	1,555.27
	Finance costs	53.72	62.81	33.75	198.43
	Depreciation	36.79	36.59	37.55	149.68
	Other expenses	898.63	931.05	1,004.23	3,894.99
IV	Total expenses	40,006.74	36,257.00	64,135.03	214,067.82
V	Profit/(Loss) before tax (III-IV)	33.53	51.54	24.61	108.54
	Tax expense:				
	Current tax			-	-
	MAT Credit Entitlement			-	-
	Deferred tax	8.44	38.99	6.19	53.34
	Income tax for earlier year			-	
VI	Total Tax Expenses	8.44	38.99	6.19	53.34
VII	Profit/(Loss) for the period (V-VI)	25.09	12.55	18.41	55.20
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	2.32	-8.96	0.00	-8.96
	b (ii) Income tax relating to above	-0.58	2.26	0.00	2.26
	a (i) Changes in the fair value of FVOCI Equity Instruments	-1.77	1.94	2.33	12.15
	a (ii) Income tax relating to above	0.20	-0.22	-0.27	-1.39
IX	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	25.25	7.56	20.48	59.26
X	Paid up Equity share capital Face Value Rs.2/- per share	637.14	637.14	636.71	637.14
XI	Reserve excluding revaluation reserve as per balance sheet of previous accounting year (Other equity)				4493.49
XII	Earnings per equity share:				
	Basic	0.08	0.04	0.06	0.17
	Diluted	0.08	0.04	0.06	0.17
	Weighted Average no. of Equity Shares	318.57	318.44	318.35	318.44
	Weighted Average no. of Equity Shares for dilutive EPS (due to ESOPs)	319.14	320.29	319.14	320.29

Note:

- The above standalone financial results have been reviewed and recommended by the Audit Committee in its meeting held on 26th July 2024. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 26th July 2024. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- The Executive 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.
- Figures for the quarter ended 31 March 2024 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year ended on 31.03.2024
- 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".
- 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

For Transcorp International Ltd.

Anand Prakash Jain
Proprietor
M.No.: 071045
Place: Jaipur
Date: 26th July, 2024

Harendar Prashar
Whole Time Director

Rajesh Garg
CFO

ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

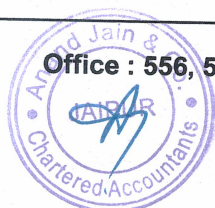
B.Com., LL.B., F.C.A., A.C.S.

Phone : 9314680888 (Mobile)

Email: anandjain175@hotmail.com

Independent Auditor's Limited Review Report on Consolidated unaudited quarterly financial results of the Company TO THE BOARD OF DIRECTORS OF TRANSCORP INTERNATIONAL LIMITED , NEW DELHI

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 ended 30th June, 2024(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") .
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 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.



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

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

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. Attention is drawn to the fact that the figures for the quarter ended 31 March 2024 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

7. 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, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

8. 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, total net loss after tax of Rs. 0.35 lacs and total other comprehensive income of Rs. NIL, for the quarter ended 30th June, 2024 as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports



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

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

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)

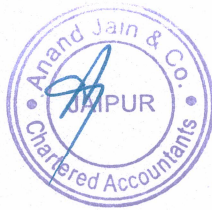
PROPRIETR

M.NO. 071045

Place : Jaipur

Date : 26/07/2024

UDIN 24071045BKCUQN2545



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 ended on 30th June 2024

(Rs. in Lakhs except per share data)

PARTICULARS		Quarter Ended 30th June 2024	Quarter Ended 31st March 2024	Quarter ended 30 June 2023	Year ended 31st March 2024
I	Revenue				
	Revenue from operations	40102.88	36,126.68	64,252.93	214,262.52
	Other income	111.38	37.82	61.36	207.83
	Total Revenue (I)	40214.26	36,164.50	64,314.29	214,470.35
II	Expenses				
	Purchase of Stock in Trade	38758.75	34,768.18	62,727.89	208,295.80
	(Increase)/Decrease in Inventories of Stock in Trade	-209.65	79.12	(45.56)	(26.35)
	Employee benefits expense	522.50	442.13	425.31	1,769.42
	Finance costs	61.58	69.20	50.42	242.99
	Depreciation and Amortisation	40.63	40.83	41.51	166.07
	Other expenses	937.85	1,006.39	1,042.90	4,085.45
	Total Expenses (II)	40111.66	36,405.85	64,242.47	214,533.37
III	Profit/(Loss) before share of profit/(loss) of associate (I-II)	102.60	(241.35)	71.82	(63.03)
IV	Share of profit/(loss) from associate	953.48	0.51	-	151.94
V	Profit/(loss) before tax (III-IV)	1056.08	(240.84)	71.82	88.91
VI	Tax expense:				
	Current tax	8.51	9.06	6.96	24.86
	MAT Credit Entitlement		-3.86	-	(3.86)
	Deferred tax	9.29	40.28	6.19	60.36
	Income tax for earlier year			-	1.55
	Total Tax Expenses (VI)	17.80	45.48	13.15	82.91
VII	Profit/(loss) for the year (V-VI)	1038.28	(286.32)	58.67	6.00
VIII	Other Comprehensive Income				
	tax)				
	a (i) Re-measurement gains (losses) on defined benefit plans transferred to OCI	2.32	(8.82)	-	(8.82)
	a (ii) Income tax relating to items that will be reclassified to profit or loss	-.58	2.22	-	2.22
	b (i) Changes in the fair value of FVOCI Equity Instruments	37.83	23.54	35.18	72.60
	b (ii) Income tax relating to items that will not be reclassified to profit or loss	-4.33	(2.69)	(4.25)	(8.53)
	B) Items that will be reclassified to profit or loss			-	
IX	Total Comprehensive Income for the period (VII+VIII) (Comprising Profit(Loss) and Other Comprehensive Income for the period)	1073.52	(272.07)	89.60	63.47
X	Paid up Equity Share Capital(Face Value RS. 2/- per share	637.14	637.14	636.71	637.14
XI	Reserves excluding revaluation reserve as per balance sheet of previous accounting year(Other equity)				5,079.50
XI	Earnings per equity share				
	(1) Basic (in Rs.)	3.26	(0.90)	0.18	0.02
	(2) Diluted (in Rs.)	3.25	(0.89)	0.18	0.02
	Weighted Average no. of Equity Shares	318.57	318.44	318.35	318.44
	Weighted Average no. of Equity Shares for dilutive EPS (due to ESOPs)	319.14	320.29	319.14	320.29
	Nominal Value per Equity Share	2.00	2.00	2.00	2.00

Note:

- 1 The above results were reviewed and recommended by the Audit Committee in its meeting held on 26th July, 2024. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 26th July, 2024. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- 2 Figures for the quarter ended 31st March 2024 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the financial year ended on 31.3.2024
- 3 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 .
- 4 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.
- 5 Information on Standalone figures for the quarter ended 30.06.2024

Particulars	Quarter Ended 30th June 2024	Quarter Ended 31st March 2024	Quarter ended 30 June 2023	Twelve Month Ended
				31.03.2024
1)Revenue From Operation	39,997.12	35,977.55	64,140.03	213,785.05
2) Other Income	43.15	330.98	19.61	391.31
3)Profit/(Loss) before tax	33.53	51.54	24.61	108.54
4)Profit/(Loss) for the period (after tax)	25.09	12.55	18.41	55.20
5)Other Comprehensive Income (net of tax)	0.16	(4.99)	2.07	4.06
6)Total Comprehensive Income	25.25	7.56	20.48	59.26
7)Basic EPS (In Rs not annualized)	0.08	0.04	0.06	0.17
8)Diluted EPS (In Rs not annualized)	0.08	0.04	0.06	0.17

- 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: 26th July 2024

Harendar Prashar
Whole Time Director

Rajesh Garg
CFO

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				
CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE , 2024				
PARTICULARS	Quarter ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
Foreign exchange and money transfer	39997.12	35977.55	64140.03	213785.05
Travel, ticketing and car rental	111.51	149.36	115.77	489.91
Real Estate and Building rent	-	-	-	-
Total Revenue	40108.63	36126.91	64255.80	214274.96
Less Inter Segment Revenue	-5.75	-0.23	-2.87	-12.44
Segment Revenue	40102.88	36126.68	64252.93	214262.52
Segment results (Profit before tax and interest)				
Foreign exchange and money transfer	43.89	(217.54)	38.57	-86.69
Travel, ticketing and car rental	17.28	17.44	31.04	94.54
Real Estate and Building rent	-9.86	-11.37	-10.23	-41.72
Total	51.31	-211.47	59.38	-33.87
Less:Inter Segment Results	-1.50	-1.50	-1.50	-6.00
Segment results (Profit before tax and interest)	52.81	-209.97	60.88	-27.87
Less				
(i) Unallocated finance costs	61.58	69.21	50.42	242.99
(ii) Other unallocable expenditure net of unallocable income	-1064.85	-38.34	-61.36	-359.77
(iii) Unallocable Expenditures				
Profit before tax	1,056.08	(240.84)	71.82	88.91
50.42				
Foreign exchange and money transfer	9213.59	7484.07	8334.59	7484.07
Travel, ticketing and car rental	1422.66	1479.84	1428.44	1479.84
Investments, building rent and shares	59.73	70.54	35.04	70.54
Un-allocated	4800.98	4470.41	4030.69	4470.41
Total	15496.96	13504.86	13828.76	13504.86
Segment liabilities				
Foreign exchange and money transfer	7601.14	6416.03	6412.32	6416.03
Travel, ticketing and car rental	261.87	370.80	230.77	370.80
Investments, building rent and shares	4.53	1.55	3.01	1.55
Un-allocated	839.04	999.84	1386.33	999.84
Total	8706.58	7788.22	8032.43	7788.22

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

Signed for the purpose of identification

For ANAND JAIN & CO.

Chartered Accountants

FRN 001857C

For and on behalf of the board of directors of

Transcorp International Limited

(ANAND PRAKASH JAIN)

Proprietor

M.No. 071045

Place : Jaipur

Date: 26/07/2024

Harendar Prashar
Whole Time Director

Rajesh Garg
CFO