

16th January, 2025**BSE Limited**Phiroze Jeejeebhoy Towers,
Dalal Street,**Mumbai - 400 001****National Stock Exchange of India Limited**Exchange Plaza, 5th Floor,

Plot No. C-1, Block G,

Bandra-Kurla Complex, Bandra (E),

Mumbai - 400 051**Scrip Code: 542685****Trading Symbol: DGCONTENT**

Subject: Outcome of the Board Meeting held on 16th January, 2025 and Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (“SEBI LODR”)

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. Thursday, 16th October, 2024 (which commenced at 12:00 Noon and concluded at 1: 28 P.M.) has, *inter-alia*, transacted the following businesses:

1. Approved the Un-Audited Financial Results (Standalone and Consolidated) (“UFRs”) of the Company for the quarter and nine month’s Period ended on 31st December, 2024, pursuant to Regulation 33 of the SEBI LODR;
2. Took on record the Limited Review Report of M/s S.R Batliboi & Associates LLP, Chartered Accountants (Statutory Auditors) on the above UFRs;
3. Took note and accepted resignation of Mr. Praveen Someshwar (DIN: 01802656), Non-Executive Director w.e.f. 28th February, 2025.
4. Based on the recommendation of Nomination & Remuneration Committee, in compliance with the applicable provisions of the Companies Act, 2013 and SEBI LODR, approved the appointment of Mr. Sameer Singh (DIN: 08138465) as Additional Non-Executive Non- Independent Director of the Company w.e.f. 1st March, 2025.

5. Based on the recommendation of Nomination and Remuneration Committee, has approved the introduction of “Digicontent Limited Restricted Stock Units Plan 2025” (“RSU 2025” or “the Plan”), to create and grant stock options not exceeding 5% of the outstanding paid-up share capital of the company to the employees of Digicontent Limited and its subsidiaries/holding/associate/group Companies, subject to approval of the shareholders of the Company.

Further, we are enclosing herewith the following in regard to the above:

1. UFRs of the Company for the quarter and nine months ended on 31st December, 2024 along with the Limited Review Report of Auditors thereon (*Annexure-I*); and
2. The relevant details pertaining to the above matters, in terms of the SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 are enclosed herewith in Annexure II, III and IV.

This information is also being uploaded on the website of the Company i.e. www.digicontent.co.in.

You are hereby requested to take the above information on record.

Thanking you,

Yours faithfully,

For **Digicontent Limited**

(Manu Chaudhary)

Company Secretary

M.No.: A34640

Encl.: As above

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

4th Floor, Office 405
 World Mark - 2, Asset No. 8
 IGI Airport Hospitality District, Aerocity
 New Delhi - 110037, India

Tel: +91 11 4681 9500

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
 The Board of Directors
 Digicontent Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Digicontent Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 Statement is 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 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. Digicontent Limited
 - b. HT Digital Streams Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The comparative Ind AS financial information of the Group for the corresponding quarter and period ended December 31, 2023 was reviewed by the predecessor auditor and the Ind AS financial statements of the Group for the year ended March 31, 2024 were audited by the predecessor auditor who expressed an unmodified conclusion and unmodified opinion on those financial information on January 15, 2024 and May 2, 2024 respectively.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

per Nikhil Aggarwal

Partner

Membership No.: 504274

UDIN: 25504274BMOAVT4666



Place: New Delhi

Date: January 16, 2025



Digicontent Limited
CIN:- L74999DL2017PLC322147
Registered Office: Hindustan Times House, 2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110061, India
Tel: +91-11- 6656 1234 Fax: +91-11-6656 1270
Website:- www.digicontent.co.in E-mail:-investor@digicontent.co.in
Un-audited Consolidated Financial Results for the quarter and nine months ended December 31, 2024

Statement of Un-audited Consolidated Financial Results for the quarter and nine months ended December 31, 2024

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2024 Un-audited	30.09.2024 Un-audited	31.12.2023 Un-audited	31.12.2024 Un-audited	31.12.2023 Un-audited	31.03.2024 Audited
1	Income						
	a) Revenue from Operations	10,948	11,458	10,800	32,833	29,656	41,456
	b) Other Income	224	109	55	509	192	273
	Total Income	11,172	11,567	10,855	33,342	29,848	41,729
2	Expenses						
	a) Employee benefits expense	5,504	5,322	4,931	16,256	14,074	19,176
	b) Finance costs	396	434	430	1,291	1,235	1,754
	c) Depreciation and amortisation expense	204	209	505	896	1,403	1,847
	d) Other expenses	4,073	4,039	4,935	12,118	12,806	17,682
	Total Expenses	10,177	10,004	10,801	30,561	29,518	40,459
3	Profit before exceptional items and tax (1-2)	995	1,563	54	2,781	330	1,270
3a	Earnings before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items	1,595	2,206	989	4,968	2,968	4,871
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax (3+4)	995	1,563	54	2,781	330	1,270
6	Tax Expense (refer note 7)						
	a) Current tax charge	353	497	149	1,003	444	847
	b) Deferred tax credit	(17)	(15)	(40)	(31)	(85)	(151)
	Total tax expense	336	482	109	972	359	696
7	Profit /(Loss) after tax (5-6)	659	1,081	(55)	1,809	(29)	574
8	Other Comprehensive Income (net of tax)						
	a) Items that will not be reclassified to profit or loss	55	88	20	176	59	134
	Total Other Comprehensive Income	55	88	20	176	59	134
9	Total Comprehensive Income/(Loss) (7+8)	714	1,169	(35)	1,985	30	708
10	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164	1,164
11	Other Equity excluding Revaluation Reserves as per the balance sheet						(1,049)
12	Earnings/(Loss) per share						
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	Basic & Diluted	1.13	1.86	(0.10)	3.11	(0.05)	0.99



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Notes :

- 1 The standalone financial results of following entity have been consolidated with the financial results of Digicontent Limited (' the Company '), hereinafter referred to as "the Group":

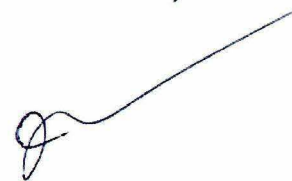
Wholly-owned Subsidiary

HT Digital Streams Limited (HTDSL)

- 2 The above un-audited consolidated financial results for the quarter and nine months ended December 31, 2024 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on January 16, 2025. The Statutory Auditors of the Company have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified review opinion.
- 3 The consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- 4 The Group is engaged in the business of "Entertainment & Digital Innovation Business" and there are no other reportable segments as per Ind AS 108 on Operating Segments.
- 5 The un-audited standalone financial results of the Company for the quarter and nine months ended December 31, 2024 will be filed with BSE and NSE and are also available on Company's website "www.digicontent.co.in". The key standalone financial information for the quarter and nine months ended December 31, 2024 are as under:

Particulars	(INR in Lakhs)					
	Quarter Ended			Nine Months ended		Year Ended
	31.12.2024 Un-audited	30.09.2024 Un-audited	31.12.2023 Un-audited	31.12.2024 Un-audited	31.12.2023 Un-audited	31.03.2024 Audited
Revenue from Operations	37	33	39	100	122	158
(Loss) Before Tax	(322)	(390)	(375)	(1,101)	(1,095)	(1,497)
(Loss) After Tax	(322)	(390)	(375)	(1,101)	(1,095)	(1,497)
Total Comprehensive (Loss)	(323)	(388)	(373)	(1,100)	(1,091)	(1,493)

- 6 The certificate of CEO and CFO in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 7 Tax expense for the quarter and nine months ended December 31, 2024 includes current tax expense of INR 151.70 Lakhs and deferred tax credit of INR 151.88 Lakhs arising from finalisation of return for the previous year.

For and on behalf of the Board of Directors**New Delhi
January 16, 2025****Priyavrat Bhartia
Chairman
(DIN: 00020603)**

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Digicontent Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Digicontent Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 Statement is 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 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.
4. Based on our review conducted as above, 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 Standards ('Ind AS') 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The comparative Ind AS financial information of the Company for the corresponding quarter and period ended December 31, 2023 was reviewed by the predecessor auditor and the Ind AS financial statements of the Company for the year ended March 31, 2024 were audited by the predecessor auditor who expressed an unmodified conclusion and unmodified opinion on those financial information on January 15, 2024 and May 2, 2024 respectively.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

Nikhil Aggarwal

per **Nikhil Aggarwal**

Partner

Membership No.: 504274

UDIN: 25504274BMOAVS1162

Place: New Delhi

Date: January 16, 2025





Digicontent Limited
CIN:- L74999DL2017PLC322147
Registered Office: Hindustan Times House ,2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001, India
Tel: +91-11- 6656 1234 Fax: +91-11-6656 1270
Website:- www.digicontent.co.in E-mail:-investor@digicontent.co.in
Un-audited Standalone Financial Results for the quarter and nine months ended December 31, 2024

Statement of Un-audited Standalone financial Results for the quarter and nine months ended December 31, 2024

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2024 Un-audited	30.09.2024 Un-audited	31.12.2023 Un-audited	31.12.2024 Un-audited	31.12.2023 Un-audited	31.03.2024 Audited
1	Income						
	a) Revenue from Operations	37	33	39	100	122	158
	b) Other Income	23	31	23	84	69	95
	Total Income	60	64	62	184	191	253
2	Expenses						
	a) Employee benefits expense	29	26	35	92	117	159
	b) Finance costs	307	343	339	1,009	978	1,330
	c) Depreciation and amortisation expense*	-	-	-	-	-	-
	d) Other expenses	46	85	63	184	191	261
	Total Expenses	382	454	437	1,285	1,286	1,750
3	(Loss) before exceptional items and tax (1-2)	(322)	(390)	(375)	(1,101)	(1,095)	(1,497)
3a	(Loss) before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items	(15)	(47)	(36)	(92)	(117)	(167)
4	Exceptional Items	-	-	-	-	-	-
5	(Loss) before tax (3+4)	(322)	(390)	(375)	(1,101)	(1,095)	(1,497)
6	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
7	(Loss) after tax (5-6)	(322)	(390)	(375)	(1,101)	(1,095)	(1,497)
8	Other Comprehensive Income (net of tax)						
	a) Items that will not be reclassified to profit or loss	(1)	2	2	1	4	4
	Total Other Comprehensive Income/(Loss)	(1)	2	2	1	4	4
9	Total Comprehensive (Loss) (7+8)	(323)	(388)	(373)	(1,100)	(1,091)	(1,493)
10	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164	1,164
11	Other Equity excluding Revaluation Reserves as per the balance sheet						3,039
12	(Loss) per share						
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	Basic & Diluted	(0.55)	(0.67)	(0.64)	(1.89)	(1.88)	(2.57)

* INR less than 50,000/- has been rounded off to Nil



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Notes :

- 1 The above un-audited standalone financial results for the quarter and nine months ended December 31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 16, 2025. The Statutory Auditors of the Company have conducted "Limited Review" of these results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and have issued an unmodified review opinion.
- 2 The standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- 3 The Company is engaged in the business of "Entertainment & Digital Innovation Business" and there is no other reportable segments as per Ind AS 108 on Operating Segments.
- 4 The certificate of CEO and CFO in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.

For and on behalf of the Board of Directors



Priyavrat Bhartia
Chairman
(DIN: 00020603)

New Delhi
January 16, 2025



Annexure - II

Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023.

Resignation of Mr. Praveen Someshwar (DIN: 01802656) as the Non-Executive Director, with effect from 28th February, 2025

No.	Particulars	Description
1.	Reason for change (cessation)	Resignation
2.	Date of cessation (as applicable)	28 th February, 2025

15th January, 2025

The Board of Directors

Digicontent Limited

Hindustan Times House, 2nd Floor, 18-20,
Kasturba Gandhi Marg, New Delhi – 110001

Subject: Resignation Letter

Due to personal reasons, I have decided to resign as Non-Executive Director from Digicontent Limited with effect from close of business hours on 28th February, 2025.

I would like to thank the Board Members for the support extended to me during my tenure as Non-Executive Director of the Company.

Thank you for your partnership and wishing you the very best.

Hope to stay in touch.



Yours Sincerely

Praveen Someshwar

(Din: 01802656)

Annexure III

Appointment of Mr. Sameer Singh (DIN: 08138465) as a Non-Executive Non-Independent Director w.e.f. 1st March, 2025:

S. No.	Particulars	Description
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2.	Date of appointment/ re-appointment/cessatio n (as applicable) & term of appointment/ re-appointment	Upon recommendation of the Nomination and Remuneration Committee, the Board of Directors appointed Mr. Sameer Singh as a Non-Executive Director of the Company, liable to retire by rotation, w.e.f. 1st March, 2025.
3.	Brief profile (in case of appointment)	<p>Sameer is an alumnus of IIM Calcutta. In his most recent stint, he serves as Head of North America Global Business Solutions at Tiktok / ByteDance where he is responsible for leading the Advertising and Sales Teams across all advertising revenue in North America. Prior to that, he was leading the Asia Pacific region in a similar capacity.</p> <p>In a career spanning over 30 years, he has been at the forefront of digital and brand innovation in marketing and has led it from the perspective of Digital Platforms, Advertisers and Agencies. He spearheaded the media agency network GroupM as the Chief Executive Officer - India and South Asia, driving competitive advantage with digital leadership and content to clients. Prior to GroupM, he has worked at Google, GSK, Procter & Gamble and IPG. At Google he led Agency partnerships in India, and Client conversations in the value of digital and strategy for the Americas and for Global large Customers. At GSK and at P&G he has led the evolution of media spending, especially into the world of digital. He has lived and worked in cities including New York, New Delhi, Palo Alto, Boston, London, Dubai and Guangzhou.</p>
4.	Disclosure of relations between directors (in case of appointment of a	Mr. Sameer Singh is not related to any Director of the Company

	director).	
5.	Information as required pursuant to BSE Circular with ref. no. LIST/ COMP /14/2018-19 dated 20th June, 2018	Mr. Sameer Singh is not debarred from holding the office of director by virtue of any order of SEBI or any other authority

Annexure IV

S. No.	Particulars	Disclosure
(a)	Brief details of options granted	<p>Details of options granted: Nil, as on date.</p> <p>The Board of Directors of the Company approved formulation of a Restricted Stock Unit Plan 2025 in accordance with the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (SEBI Regulations), with authority to grant up to 29,09,353 equity shares in one or more tranches, to such employees as may be determined by the Nomination and Remuneration Committee (NRC) in terms of the Plan, that would entitle the grantees (in aggregate) to acquire up to 29,09,353 fully paid-up equity shares of ₹2/-each (representing 5% of fully paid up share capital as on 31st December, 2024), with each such RSU conferring a right upon the employees to apply for one equity share in the Company in accordance with the terms and conditions as may be decided under the Plan, and in accordance with the provisions of the applicable laws and regulations for the time being in force.</p>
(b)	Whether the scheme is in terms of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (if applicable)	Yes, the Plan is in accordance with SEBI Regulations.
(c)	Total number of shares covered by these options	29,09,353 equity shares
(d)	Pricing formula	The Exercise Price of each RSU shall be equal to the face value of the equity shares of the Company at the time of Grant.
(e)	Time within which options may be exercised	Each RSU entitles the holder thereof to apply for and be allotted one Share, of the Company on the payment of the Exercise Price during / within the Exercise Period of 7 years from the date of respective vesting or such other shorter period as may be prescribed by the NRC at its sole discretion from time to time and mentioned in the Grant Letter of the Grantee. The Vested RSU's can be exercised all at one time or at various points of time within the Exercise Period.
(f)	Brief details of significant terms	<p>Min Vesting period - 1 year from Grant</p> <p>Maximum Vesting period - 7 years</p> <p>Exercise Period - 7 years from respective vesting</p> <p>Lock-in after allotment - None</p> <p>Plan Administration - The Plan shall be administered by NRC in accordance with Companies Act and SEBI Regulations.</p>

(g)	Options vested	Not Applicable at this stage
(h)	Options exercised	
(i)	Money realized by exercise of options	
(j)	The total number of shares arising as a result of exercise of options	
(k)	Options lapsed	
(l)	Variation of terms of options	
(m)	Subsequent changes or cancellation or exercise of such options	
(n)	Diluted earnings per share pursuant to issue of equity shares on exercise of options	