

13th February, 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**

Sub: Integrated Filing (Financial) for the quarter and nine months' period ended on December 31, 2024

Dear Sir(s),

Pursuant to the Securities and Exchange Board of India Circular No. **SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185** dated December 31, 2024, read with BSE Circular No. **20250102-4** and NSE Circular No. **NSE/CML/2025/02**, dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months' period ended December 31, 2024, as follows:

- A) Financial Results – attached as **Annexure A**
- B) Statement on deviation/variation in utilisation of funds raised – **Not Applicable**
- C) Outstanding default on loans and debt securities – **Not Applicable**

You are 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

Nikhil Aggarwal

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

