

**Date: February 13, 2024**

The Manager,  
Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1,  
Block G, Bandra – Kurla Complex,  
Bandra (East), Mumbai – 400 051

The General Manager,  
The Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**Symbol: DIGIDRIVE**

**Scrip Code: 544079**

**Sub: Outcome of Board Meeting held on February 13, 2024.**

Dear Sir/ Madam,

We write to inform you that pursuant to Regulations 30 and 33 and any other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company, at their meeting held on today, i.e., Tuesday, February 13, 2024 has inter-alia considered, approved and took on record the Unaudited Financial Results (Standalone and Consolidated) of the Company, for the quarter and nine months ended on December 31, 2023 pertaining to the Financial Year 2023-24.

A copy of the said results along with the Limited Review Report issued by the Statutory Auditors of the Company are enclosed herewith for your record.

The Meeting of the Board of Directors of the Company commenced at 11.00 a.m. (IST) and concluded at 12:30 p.m. (IST).

This information is also available on the website of the Company at [www.digidrive.com](http://www.digidrive.com).

You are requested to kindly take the abovementioned on record and acknowledge the receipt of the same.

Thanking You

Yours Faithfully,  
For **DIGIDRIVE DISTRIBUTORS LIMITED**

**Kriti Jain**  
**Company Secretary and Compliance Officer**  
Encl: As above

**Limited Review Report on unaudited consolidated financial results of Digidrive Distributors Limited for the quarter ended 31 December 2023 and year to date results for the period 01 April 2023 to 31 December 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Digidrive Distributors Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Digidrive Distributors Limited ("the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 31 December 2023 and year-to-date results for the period from 01 April 2023 to 31 December 2023 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:

**Parent:**

Digidrive Distributors Limited

**Subsidiary:**

Open Media Network Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial information of one subsidiary included in the Statement, whose interim financial information reflects total revenues (before consolidation adjustments) of Rs. 366 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 0.73 lakh and total comprehensive income (before consolidation adjustments) of Rs. 0.70 lakh, for the quarter ended 31 December 2023 and total revenues (before consolidation adjustments) of Rs. 1253 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 23.60 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 23.50 lakhs for the period from 01 April 2023 to 31 December 2023, as considered in the Statement. These interim financial informations have been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For Vidya & Co  
Firm Registration no.: 308022E  
Chartered Accountants



*Jnagar.*  
(Jitendra Nagar)  
Partner

Membership No: 055659

UDIN: 24055659BKGZXY5061

Kolkata, the 13<sup>th</sup> February, 2024



Digidrive Distributors Limited Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028 web: www.digidrive.com, Email id: digidrive.sec@rpsg.in CIN: U51909WB2022PLC252287							
(Rs. in Lakhs)							
Statement of Consolidated Financial Results for the Three Months and Nine Months Ended 31 December 2023							
Sl. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	9 Months ended	9 Months ended	Period ended
		31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
				Refer Note 2		Refer Note 2	Refer Note 2
1	<b>Income</b>						
	(a) Revenue from operations	1,321	1,325	1,274	3,701	3,267	4,293
	(b) Other income	14	-	1	17	3	743
	<b>Total Income</b>	<b>1,335</b>	<b>1,325</b>	<b>1,275</b>	<b>3,718</b>	<b>3,270</b>	<b>5,036</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	16	22	19	59	46	62
	(b) Purchases of Stock-in-Trade	931	835	801	2,387	2,116	2,752
	(c) Changes in inventories of Stock-in-Trade	2	-	-	2	-	-
	(d) Employee benefits expense	271	331	284	860	853	1,089
	(e) Finance costs	1	1	2	3	5	6
	(f) Depreciation and amortisation expense	10	9	11	29	31	42
	(g) Other expenses	97	176	93	370	321	452
	<b>Total Expenses</b>	<b>1,328</b>	<b>1,374</b>	<b>1,210</b>	<b>3,710</b>	<b>3,372</b>	<b>4,403</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>7</b>	<b>(49)</b>	<b>65</b>	<b>8</b>	<b>(102)</b>	<b>633</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>7</b>	<b>(49)</b>	<b>65</b>	<b>8</b>	<b>(102)</b>	<b>633</b>
6	<b>Tax Expense</b>						
	(a) Current Tax	-	-	2	-	4	168
	(b) Deferred Tax (net)	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>4</b>	<b>168</b>
7	<b>Profit for the period (5-6)</b>	<b>7</b>	<b>(49)</b>	<b>63</b>	<b>8</b>	<b>(106)</b>	<b>465</b>
8	<b>Other Comprehensive Income (net of taxes)</b>						
	(a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Items that will not be reclassified to profit or loss	6,512	2,973	(386)	10,519	(430)	(2,062)
	<b>Total Other Comprehensive Income</b>	<b>6,512</b>	<b>2,973</b>	<b>(386)</b>	<b>10,519</b>	<b>(430)</b>	<b>(2,062)</b>
9	<b>Total Comprehensive Income for the period (7+8)</b>	<b>6,519</b>	<b>2,924</b>	<b>(323)</b>	<b>10,527</b>	<b>(536)</b>	<b>(1,597)</b>
10	<b>Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>3,856</b>	<b>3,856</b>	<b>3,856</b>	<b>3,856</b>	<b>3,856</b>	<b>3,856</b>
11	<b>Other equity</b>						<b>9,701</b>
12	<b>Earnings Per Share (Face Value Re. 10/- each): #</b>						
	(a) Basic (Rs.)	0.02	(0.13)	0.16	0.02	(0.27)	1.26
	(b) Diluted (Rs.)	0.02	(0.13)	0.16	0.02	(0.27)	1.26

#Figures for three months and nine months are not annualised.

Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Nine Months Ended 31 December 2023							
Sl. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	9 Months ended	9 Months ended	Period ended
		31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
				Refer Note 2		Refer Note 2	Refer Note 2
1	<b>Segment Revenue</b>						
	(a) Trading	954	857	822	2,448	2,171	2,822
	(b) Publication	366	468	453	1,256	1,099	1,471
	<b>Total Segment Revenue</b>	<b>1,320</b>	<b>1,325</b>	<b>1,275</b>	<b>3,704</b>	<b>3,270</b>	<b>4,293</b>
	<b>Less: Inter Segment Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenue from Operations</b>	<b>1,320</b>	<b>1,325</b>	<b>1,275</b>	<b>3,704</b>	<b>3,270</b>	<b>4,293</b>
2	<b>Segment Results</b>						
	(a) Trading	6	10	14	25	34	44
	(b) Publication	(7)	(17)	53	18	(131)	(100)
	<b>Total</b>	<b>(2)</b>	<b>(7)</b>	<b>67</b>	<b>43</b>	<b>(97)</b>	<b>(56)</b>
	<b>Less:</b>						
	(a) Finance costs	1	1	2	3	5	(6)
	(b) Other unallocable expenditure net of unallocable income	(9)	41	-	32	-	695
	<b>Total Profit Before Tax</b>	<b>7</b>	<b>(49)</b>	<b>65</b>	<b>8</b>	<b>(102)</b>	<b>633</b>
3	<b>Segment Assets</b>						
	(a) Trading	939	1,358	863	939	863	1,457
	(b) Publication	171	182	298	171	298	470
	(d) Unallocated	25,778	17,833	14,844	25,778	14,844	12,723
	<b>Total Segment Assets</b>	<b>26,888</b>	<b>19,373</b>	<b>16,005</b>	<b>26,888</b>	<b>16,005</b>	<b>14,650</b>
4	<b>Segment Liabilities</b>						
	(a) Trading	63	14	-	63	-	-
	(b) Publication	336	342	404	336	404	344
	(d) Unallocated	2,357	1,453	985	2,357	985	749
	<b>Total Segment Liabilities</b>	<b>2,756</b>	<b>1,809</b>	<b>1,389</b>	<b>2,756</b>	<b>1,389</b>	<b>1,093</b>



**NOTES:**

- 1 The aforementioned results for the three months and nine months ended 31 December 2023 have been reviewed and recommended by the Audit Committee in their meeting held on 13 February 2024 and approved by the Board of Directors of the Parent Company at their meeting held on even date. These results have been subjected to limited review by the statutory auditor of the Parent Company who have issued an unmodified review report on the consolidated financial results for the three months and nine months ended 31 December 2023.
- 2 Pursuant to the Scheme of Arrangement (the 'Scheme'), duly sanctioned by the National Company Law Tribunal (NCLT), Kolkata Bench vide Order dated 22 June 2023 ("Order"), with effect from the Appointed Date i.e., 1 April 2022, the E-commerce Distribution Business along with identified non-core assets ('the demerged undertaking') of the Saregama India Limited ("Demerged Company") including investment in wholly owned subsidiary - Open Media Network Private Limited engaged in publication business, stands transferred into the "Digidrive Distributors Limited" ('the Resulting Company'). Consequently, figures for the three months and period ended 31 December 2022, and also for the period ended 31 March 2023 represent the figures of the consolidated businesses of the Group.
- 3 The Consolidated financial results are prepared in accordance with the principles and procedures as set out in Ind AS 110, notified by Ministry of Corporate Affairs. The consolidated financial results of the Company include its one subsidiary i.e. Open Media Network Private Limited (hereinafter referred as "Group") combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses eliminating intra-company balances and transactions and resulting unrealised gains/losses. The Consolidated financial results are prepared applying uniform accounting policies.
- 4 Based on the guiding principles given in Ind AS 108 on "Operating Segments", the Group's business activity falls within two operating segments, namely:  
(a) Trading  
(b) Publication  
  
Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable expenditure net of unallocable income" mainly includes interest income, expenses on common services not directly identifiable to individual segments and corporate expenses.  
Segment Assets and Segment Liabilities are as at 31 December 2023, 30 September 2023, 31 December 2022 and 31 March 2023. Unallocable corporate assets less unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank balances.
- 5 The figures of the previous periods/year have been regrouped/ reclassified, wherever necessary, to conform to the classification for the three months and nine months ended 31 December 2023.
- 6 For more details on Results, visit Investor Relations section of our website at [www.digidrivelimited.com](http://www.digidrivelimited.com) and Financial Results under Corporates section of [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com).

For and on behalf of the Board of Directors of Digidrive Distributors Limited




**Jitran Bandekar**  
Managing Director  
DIN: 10245133

Kolkata  
13 February 2023

**Limited Review Report on unaudited standalone financial results of Digidrive Distributors Limited for the quarter ended 31 December 2023 and year to date results for the period 01 April 2023 to 31 December 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****To the Board of Directors of Digidrive Distributors Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Digidrive Distributors Limited ("the Company") for the quarter ended 31 December 2023 and year to date results for the period from 01 April 2023 to 31 December 2023 ("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 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India 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 issue a report 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.

For **Vidya & Co**

Firm Registration no.: 308022E

Chartered Accountants

*Jnagar*(Jitendra Nagar)  
Partner

Membership No: 055659

UDIN : 24055659BKGZXX9923

Kolkata, the 13<sup>th</sup> day of February, 2023





Digidrive Distributors Limited  
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028  
web: www.digidrive.com, Email id: digidrive.sec@rpsg.in  
CIN: U51909WB2022PLC252287

(Rs. in Lakhs)

Statement of Standalone Financial Results for the Three Months and Nine Months Ended 31 December 2023							
Sl. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	9 Months ended	9 Months ended	Period ended
		31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
				Refer Note 2		Refer Note 2	Refer Note 2
1	<b>Income</b>						
	(a) Revenue from operations	954	857	822	2,448	2,171	2,822
	(b) Other income	8	-	-	8	-	695
	<b>Total Income</b>	<b>962</b>	<b>857</b>	<b>822</b>	<b>2,456</b>	<b>2,171</b>	<b>3,517</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	931	835	801	2,387	2,116	2,751
	(c) Changes in inventories of Stock-in-Trade	2	-	-	2	-	-
	(d) Employee benefits expense	5	7	7	19	20	27
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	18	46	-	64	-	-
	<b>Total Expenses</b>	<b>956</b>	<b>888</b>	<b>808</b>	<b>2,472</b>	<b>2,136</b>	<b>2,778</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>6</b>	<b>(31)</b>	<b>14</b>	<b>(16)</b>	<b>34</b>	<b>739</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>6</b>	<b>(31)</b>	<b>14</b>	<b>(16)</b>	<b>34</b>	<b>739</b>
6	<b>Tax Expense</b>						
	(a) Current Tax	-	-	2	-	5	168
	(b) Deferred Tax (net)	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>5</b>	<b>168</b>
7	<b>Profit for the period (5-6)</b>	<b>6</b>	<b>(31)</b>	<b>12</b>	<b>(16)</b>	<b>29</b>	<b>571</b>
8	<b>Other Comprehensive Income (net of taxes)</b>						
	(a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Items that will not be reclassified to profit or loss	6,512	2,973	(387)	10,519	(434)	(2,061)
	<b>Total Other Comprehensive Income</b>	<b>6,512</b>	<b>2,973</b>	<b>(387)</b>	<b>10,519</b>	<b>(434)</b>	<b>(2,061)</b>
9	<b>Total Comprehensive Income for the period (7+8)</b>	<b>6,518</b>	<b>2,942</b>	<b>(375)</b>	<b>10,503</b>	<b>(405)</b>	<b>(1,490)</b>
10	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	3,856	3,856	3,856	3,856	3,856	3,856
11	Other equity	-	-	-	-	-	-
12	Earnings Per Share (Face Value Re. 10/- each): #						
	(a) Basic (Rs.)	0.02	(0.08)	0.03	(0.04)	0.07	1.55
	(b) Diluted (Rs.)	0.02	(0.08)	0.03	(0.04)	0.07	1.55

#Figures for three and nine months are not annualised.

Standalone Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Nine Months Ended 31 December 2023							
Sl. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	9 Months ended	Period ended	Period ended
		31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
				Refer Note 2		Refer Note 2	Refer Note 2
1	<b>Segment Revenue</b>						
	Trading	954	857	822	2,448	2,171	2,822
	<b>Total Segment Revenue</b>	<b>954</b>	<b>857</b>	<b>822</b>	<b>2,448</b>	<b>2,171</b>	<b>2,822</b>
	<b>Less: Inter Segment Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenue from Operations</b>	<b>954</b>	<b>857</b>	<b>822</b>	<b>2,448</b>	<b>2,171</b>	<b>2,822</b>
2	<b>Segment Results</b>						
	Trading	6	10	14	25	34	44
	<b>Total</b>	<b>6</b>	<b>10</b>	<b>14</b>	<b>25</b>	<b>34</b>	<b>44</b>
	<b>Less:</b>						
	(a) Finance costs	-	-	-	-	-	-
	(b) Other unallocable expenditure net of unallocable income	-	41	-	41	-	(695)
	<b>Total Profit Before Tax</b>	<b>6</b>	<b>(31)</b>	<b>14</b>	<b>(16)</b>	<b>34</b>	<b>739</b>
3	<b>Segment Assets</b>						
	(a) Trading	939	1,358	863	939	863	1,382
	(b) Unallocated	25,249	17,350	14,612	25,249	14,612	12,798
	<b>Total Segment Assets</b>	<b>26,188</b>	<b>18,708</b>	<b>15,475</b>	<b>26,188</b>	<b>15,475</b>	<b>14,180</b>
4	<b>Segment Liabilities</b>						
	(a) Trading	63	14	-	63	-	-
	(b) Unallocated	2,142	1,278	958	2,142	958	749
	<b>Total Segment Liabilities</b>	<b>2,205</b>	<b>1,292</b>	<b>958</b>	<b>2,205</b>	<b>958</b>	<b>749</b>



NOTES:

- 1 The aforementioned results for the three months and nine months ended 31 December 2023 have been reviewed and recommended by the Audit Committee in their meeting held on 13 February 2024 and approved by the Board of Directors of the Company at their meeting held on even date. These results have been subjected to limited review by the Statutory Auditors of the Company who have issued an unmodified review report on the standalone financial results for the three months and nine months ended 31 December 2023.
- 2 Pursuant to the Scheme of Arrangement (the 'Scheme'), duly sanctioned by the National Company Law Tribunal (NCLT), Kolkata Bench vide Order dated 22 June 2023 ("Order"), with effect from the Appointed Date i.e., 1 April 2022, the E-commerce Distribution Business along with identified non-core assets ('the demerged undertaking') of the Saregama India Limited ("Demerged Company") including investment in wholly owned subsidiary - Open Media Network Private Limited engaged in publication business, stands transferred into the "Digidrive Distributors Limited" ('the Resulting Company'). Consequently, figures for the three months and period ended 31 December 2022, and also for the period ended 31 March 2023 represent the figures of the consolidated businesses of the Group.
- 3 The Company has only reportable business segment as "Trading" in terms of Ind AS 108 "Operating Segment". The chief executive officer and chief financial officer (chief operating decision maker) monitors the operating results at one single segment for the purpose of making decision about resource allocation and performance assessment. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to reportable operating segment. Other "unallocable expenditure net of unallocable income" mainly includes interest income, expenses on common services not directly identifiable to individual segments and corporate expenses. Segment Assets and Segment Liabilities are as at 31 December 2023, 30 September 2023, 31 December 2022 and 31 March 2023. Unallocable corporate assets less unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank balances.
- 4 The figures of the previous periods/year have been regrouped/ reclassified, wherever necessary, to conform to the classification for the three months and nine months ended 31 December 2023.
- 5 For more details on Results, visit Investor Relations section of our website at [www.digidrive.com](http://www.digidrive.com) and Financial Results under Corporates section of [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com).

For and on behalf of the Board of Directors of Digidrive Distributors Limited



  
Kiran Bandekar  
Managing Director  
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Kolkata  
13 February 2024