

DIGJAM LIMITED

Aerodrome Road,
Jamnagar – 361 006, India.
Tel.: +91 (0288) 2712972-73
E-mail : cosec@digjam.co.in



14th February, 2025

BSE Ltd.
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai 400 001

National Stock Exchange of India Ltd.
Listing Department,
'Exchange Plaza', C/1, Block G,
Bandra-Kurla Complex,
Bandra (E),
Mumbai 400 051

Code No. 539979

Symbol "DIGJAMLMTD"

Dear Sir/ Ma'am,

Sub: Submission of Integrated Report (Financial) of Digjam Limited ("the Company") for the quarter ended 31st December, 2024.

Dear Sir/ Madam,

Pursuant to Regulation 10(1A) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and in compliance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 2/CIR/P/2024/185 dated December 31, 2024, please find the enclosed herewith Integrated Filing (Financials) for the quarter ended 31st December, 2024.

A. Financial Results - **Attached**

B. Statement On Deviation Or Variation For Proceeds Of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. – **Not Applicable**

C. Format For Disclosing Outstanding Default On Loans And Debt Securities – **Not Applicable**

D. Format For Disclosure Of Related Party Transactions (Applicable Only For Half-yearly Filings i.e., 2nd and 4th Quarter) – **Not Applicable**

E. Statement On Impact Of Audit Qualifications (For Audit Report With Modified Opinion) Submitted Along With Annual Audited Financial Results (Standalone And Consolidated Separately) (Applicable Only For Annual Filing I.E., 4th Quarter)- **Not Applicable.**

You are requested to take the same in your records.

Yours faithfully,
For, **DIGJAM Limited**

Ajay Agarwal
Director
DIN: 00649182

DIGJAM LIMITED
(CIN: L17123GJ2015PLC083569)

Registered Office:

Aerodrome Road, Jamnagar 361 006 (Gujarat)

E-mail: cosec@digjam.co.in ; website: www.digjam.co.in

DIGJAM

Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2024

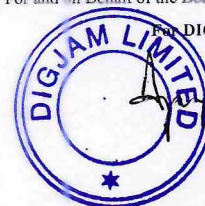
(Rs. In Lakhs)

Sl.	Particulars	For Quarter ended			Nine Months Ended		For Year ended
		December 31,	September 30,	December 31,	December 31,	December 31,	March 31,
		2024	2024	2023	2024	2023	2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	535.18	563.96	578.00	1,265.74	1,994.00	2,290.54
	Other Income	82.27	40.08	53.00	127.91	109.00	121.68
	Total Income	617.45	604.04	631.00	1,393.65	2,103.00	2,412.22
2	Expenses						
	a) Cost of materials consumed	-	77.53	106.00	-	495.00	494.74
	b) Purchases of stock-in-trade	383.86	314.62	72.00	897.85	280.00	339.08
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(134.84)	142.38	70.00	5.31	408.00	823.22
	d) Employee benefits expense	11.81	1,029.47	306.00	1,478.33	953.00	1,458.32
	e) Finance Costs	53.45	76.43	69.00	184.31	267.00	331.85
	f) Depreciation and amortisation	15.01	14.47	16.00	44.50	47.00	66.82
	g) Other Expenses	136.00	121.25	175.00	331.87	617.00	737.36
	Total Expenses	465.29	1,776.15	813.00	2,942.17	3,067.00	4,251.40
3	Profit / (Loss) before Tax and Exceptional Items (1-2)	152.16	(1,172.11)	(182.00)	(1,548.52)	(964.00)	(1,839.17)
4	Exceptional Items (Net)	-	-	-	-	-	(632)
5	Profit and (Loss) Before Tax (3-4)	152.16	(1,172.11)	(182.00)	(1,548.52)	(964.00)	(1,205.86)
6	Tax Expense (Net)	-	-	-	-	-	-
7	Profit and Loss After Tax (5-6)	152.16	(1,172.11)	(182.00)	(1,548.52)	(964.00)	(1,205.86)
8	Other comprehensive income (net of tax)						
	Items that will not be classified to Profit or (loss)						
	Remeasurements of the defined benefit plan	-	1.62	8.00	(2.43)	24.00	(16.20)
	Other comprehensive Income / (Loss)	-	1.62	8.00	(2.43)	24.00	(16.20)
9	Total comprehensive Income / (loss) for the period/year	152.16	1,170.49	(173.00)	(1,550.95)	(940.00)	(1,222.05)
10	Paid-up Equity Share Capital (Face value: ` 10 / share)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11	Other equity excluding revaluation reserve	-	-	-	-	-	(415.66)
12	Earnings per Share (of 10 each) (not annualised) (°) before & after extraordinary items: - Basic & Diluted	0.76	(5.86)	(0.91)	(7.74)	(4.82)	(6.03)

Notes to Results :-

- The above financial results for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2025.
- As the Company's business activity falls within a single Business Segment in terms of Ind AS 108 on "Operating Segment"; the financial results are reflective of the information required by Ind AS 108.
- DIGJAM Limited ("the Company") underwent a corporate insolvency resolution process under section 31 of the Insolvency and Bankruptcy Code, 2016. This process was concluded in the financial year 2020-2021 and the Board of Directors was reconstituted with effect from November 22, 2020 in accordance with the resolution plan that was approved by the Hon'ble National Company Law Tribunal, Ahmedabad Bench which is fully implemented as on date in all respect.
- The Company incurred a net loss of Rs. 1548.52 lakhs during the nine months ended December 31, 2024 and, as of that date, the Company's current liabilities exceeded its total current assets by Rs. 1,095.81 lakhs. At present, no production is being carried out at the sole Manufacturing facility of the Company located at Jamnagar. The Company's ability to continue as a going concern is dependent on, optimisation of various operational costs, liquidating the non-core assets, strategizing the operational way ahead which inter alia includes discontinuing operations at the above plant. Pending the outcome of the above matters, these financial results have been prepared on the assumption of a Going Concern basis as a continuing operation, reflecting the management's confidence in the Company's future prospects.

For and on Behalf of the Board of Directors,



For DIGJAM Limited

Ajay Agarwal
Director
DIN: 00649182

Mumbai, February 14, 2025

NAYAN PARIKH & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2ND FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA

PHONE : (91-22) 2640 0358, 2640 0359

Independent Auditor's Limited Review Report on the unaudited financial results for the quarter and nine months ended on December 31, 2024 of Digjam Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Digjam Limited,
Jamnagar.

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Digjam Limited ("the Company") for the quarter and nine months ended December 31, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and has been approved by the 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 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 Engagement (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 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. 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 and other



accounting principles generally accepted in India, 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.

5. We draw attention to Note 4 of the unaudited financial result, which indicates that the Company has incurred a net loss during the nine months ended December 31, 2024 of Rs. 1,548.52 lakhs, as of that date, the Company's current liabilities exceeded its total current assets by Rs. 1,095.81lakhs. At present, no production is being carried out at the sole Manufacturing facility of the Company located at Jamnagar. The Company's ability to continue as a going concern is dependent on, optimisation of various operational costs, liquidating the non-core assets, strategizing the operational way ahead which inter alia includes discontinuing operations at the above plant. Pending the outcome of the above matters, these financial results have been prepared on the assumption of a Going Concern basis as a continuing operation, reflecting the management's confidence in the Company's future prospects.

For Nayan Parikh & Co.

Chartered Accountants

Firm Registration. No. 107023W



K. Y. Narayana

K. Y. Narayana

Partner

Membership No. 060639

UDIN: 25060639BMNUFL8160

Place: Mumbai

Dated this 14th day of February, 2025

DIGJAM LIMITED
(CIN: L17123GJ2015PLC083569)

Registered Office:
Aerodrome Road, Jamnagar 361 006 (Gujarat)
E-mail: cosec@digjam.co.in ; website: www.digjam.co.in

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(Rs. In Lakhs)

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For and on Behalf of the Board of Directors,

DIGJAM Limited
Ajay Agarwal
Director
DIN: 00649182

Mumbai, February 14, 2025

SIGNED FOR IDENTIFICATION
BY
NATAN PARIKH & CO.
MUMBAI