

24<sup>th</sup> October, 2024

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
**Mumbai - 400 001**

**National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> 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 24<sup>th</sup> October, 2024 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, 24<sup>th</sup> October, 2024 (which commenced at 5:30 PM and concluded at 6:05 PM) 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 half year ended on 30<sup>th</sup> September, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; (enclosed herewith as Annexure -I); and.
2. Took on record the Limited Review Report of M/s S.R Batliboi & Associates LLP, Chartered Accountants (Statutory Auditors) on the above UFRs; (enclosed herewith as Annexure-I)
3. Approved appointment of Ms. Manu Chaudhary as Company Secretary (KMP) and Compliance Officer of the Company w.e.f. 24<sup>th</sup> October, 2024

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

1. UFRs of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2024 along with the Limited Review Report of Auditors thereon (*Annexure-I*); and

2. The relevant details of the appointment of Ms. Manu Chaudhary in terms of the SEBI LODR, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023 (Annexure -II).

This information is also being uploaded on the website of the Company i.e. [www.digicontent.co.in](http://www.digicontent.co.in).

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

Thanking you,

Yours faithfully,  
For **Digicontent Limited**

**(Sandeep Rao)**  
**Director**

**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 - 110 037, 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  
Digicentent Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Digicentent Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 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.

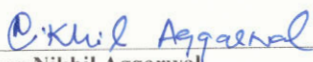
We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
  - a. Digicentent 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 September 30, 2023 and preceding quarter ended June 30, 2024 were 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 November 7, 2023, July 22, 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: 24504274BKFBQJ8008

Place: New Delhi  
Date: October 24, 2024





**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 Consolidated Financial Results for the quarter and six months ended September 30, 2024

**Statement of Un-audited Consolidated Financial Results for the quarter and six months ended September 30, 2024**

(INR in Lakhs except earnings per share data)							
		Quarter Ended			Six Months Ended		Year ended
S.No.	Particulars	30.09.2024 Un-audited	30.06.2024 Un-audited	30.09.2023 Un-audited	30.09.2024 Un-audited	30.09.2023 Un-audited	31.03.2024 Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	11,458	10,427	9,839	21,885	18,856	41,456
	b) Other Income	109	176	60	285	137	273
	<b>Total Income</b>	<b>11,567</b>	<b>10,603</b>	<b>9,899</b>	<b>22,170</b>	<b>18,993</b>	<b>41,729</b>
<b>2</b>	<b>Expenses</b>						
	a) Employee benefits expense	5,322	5,430	4,968	10,752	9,143	19,176
	b) Finance costs	434	461	401	895	805	1,754
	c) Depreciation and amortisation expense	209	483	450	692	898	1,847
	d) Other expenses	4,039	4,006	4,064	8,045	7,871	17,682
	<b>Total Expenses</b>	<b>10,004</b>	<b>10,380</b>	<b>9,883</b>	<b>20,384</b>	<b>18,717</b>	<b>40,459</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>1,563</b>	<b>223</b>	<b>16</b>	<b>1,786</b>	<b>276</b>	<b>1,270</b>
<b>3a</b>	<b>Earnings before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items</b>	<b>2,206</b>	<b>1,167</b>	<b>867</b>	<b>3,373</b>	<b>1,979</b>	<b>4,871</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit before Tax (3+4)</b>	<b>1,563</b>	<b>223</b>	<b>16</b>	<b>1,786</b>	<b>276</b>	<b>1,270</b>
<b>6</b>	<b>Tax Expense</b>						
	a) Current tax charge	497	153	124	650	295	847
	b) Deferred tax charge/(credit)	(15)	1	(32)	(14)	(45)	(151)
	<b>Total tax expense</b>	<b>482</b>	<b>154</b>	<b>92</b>	<b>636</b>	<b>250</b>	<b>696</b>
<b>7</b>	<b>Profit / (Loss) after tax (5-6)</b>	<b>1,081</b>	<b>69</b>	<b>(76)</b>	<b>1,150</b>	<b>26</b>	<b>574</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>						
	a) Items that will not be reclassified to profit or loss	88	33	5	121	39	134
	<b>Total Other Comprehensive Income</b>	<b>88</b>	<b>33</b>	<b>5</b>	<b>121</b>	<b>39</b>	<b>134</b>
<b>9</b>	<b>Total Comprehensive Income/(Loss) (7+8)</b>	<b>1,169</b>	<b>102</b>	<b>(71)</b>	<b>1,271</b>	<b>65</b>	<b>708</b>
<b>10</b>	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164	1,164
<b>11</b>	Other Equity excluding Revaluation Reserves as per the balance sheet						(1,049)
<b>12</b>	Earnings/(Loss) per share (of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	Basic & Diluted	1.86	0.12	(0.13)	1.98	0.05	0.99

**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 six months ended September 30, 2024 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on October 24, 2024. 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 six months ended September 30, 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 six months ended September 30, 2024 are as under:

Particulars	Quarter Ended			Six Months ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
Revenue from Operations	33	30	47	63	83	158
(Loss) Before Tax	(390)	(389)	(358)	(779)	(720)	(1,497)
(Loss) After Tax	(390)	(389)	(358)	(779)	(720)	(1,497)
Total Comprehensive (Loss)	(388)	(389)	(358)	(777)	(718)	(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 Consolidated Balance Sheet as at September 30, 2024 is as given below:			
		(INR in Lakhs)	
	Particulars	As at September 30, 2024 Un-audited	As at March 31, 2024 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	1,767	175
	(b) Capital work in progress	55	1,018
	(c) Right-of- use assets	6,388	6,895
	(d) Intangible assets	273	273
	(e) Financial assets		
	(i) Investments	17	17
	(ii) Loans	207	224
	(iii) Other financial assets	90	85
	(f) Deferred tax assets (net)	667	690
	(g) Non-current tax assets (net)	1,010	1,842
	(h) Other non-current assets	1	1
	<b>Total non-current assets</b>	<b>10,475</b>	<b>11,220</b>
<b>2)</b>	<b>Current assets</b>		
	(a) Financial assets		
	(i) Investments	2,923	1,009
	(ii) Trade receivables	7,506	7,202
	(iii) Cash and cash equivalents	970	555
	(iv) Bank balances other than (iii) above*	-	-
	(v) Other financial assets	1,449	3,052
	(b) Contract assets	88	47
	(c) Other current assets	654	820
	<b>Total current assets</b>	<b>13,590</b>	<b>12,685</b>
	<b>Total assets</b>	<b>24,065</b>	<b>23,905</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1)</b>	<b>Equity</b>		
	(a) Equity share capital	1,164	1,164
	(b) Other equity	222	(1,049)
	<b>Total equity</b>	<b>1,386</b>	<b>115</b>
<b>2)</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	7,199	8,850
	(ii) Lease liabilities	6,609	6,691
	(iii) Other financial liabilities	83	104
	(b) Provisions	4	7
	<b>Total non-current liabilities</b>	<b>13,895</b>	<b>15,652</b>
	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Lease liabilities	161	155
	(ii) Trade payables	2,922	2,631
	(iii) Other financial liabilities	1,730	2,124
	(b) Contract liabilities	1,904	1,377
	(c) Other current Liabilities	858	596
	(d) Provisions	1,209	1,255
	<b>Total current liabilities</b>	<b>8,784</b>	<b>8,138</b>
	<b>Total liabilities</b>	<b>22,679</b>	<b>23,790</b>
	<b>Total equity and liabilities</b>	<b>24,065</b>	<b>23,905</b>

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

**8. Consolidated Statement of Cash Flow for the six months ended September 30, 2024 is as given below:**

Particulars	September 30, 2024 INR Lakhs Un-audited	September 30, 2023 INR Lakhs Un-audited
<b>Cash flows from operating activities</b>		
<b>Profit before tax from operations:</b>	1,786	276
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Interest income from deposits and others	(152)	(101)
Depreciation and amortisation expense	692	898
Interest on inter corporate deposit and lease liabilities	895	805
Loss allowance/(Reversal of provision) in relation to doubtful debts & advances	(6)	122
Unclaimed balances/liabilities written back (net)*	(52)	-
Write back of advance received from customer	(40)	-
Unrealised exchange differences (net)	-	14
Net gain on disposal of property, plant and equipment	(3)	(4)
Finance income from debt instruments at FVTPL	(61)	(27)
<b>Cash flows from operating activities before changes in following assets and liabilities</b>	<b>3,059</b>	<b>1,983</b>
<b>Changes in operating assets and liabilities</b>		
(Increase)/decrease in trade receivables	(298)	43
(Increase)/decrease in current and non-current financial assets and other current and non-current assets	1,812	(86)
Increase in current and non-current financial liabilities and other current and non-current liabilities and provisions	887	142
<b>Cash generated from operations</b>	<b>5,460</b>	<b>2,082</b>
Income taxes refund/(paid) [net]	181	(1,011)
<b>Net cash inflows from operating activities (A)</b>	<b>5,641</b>	<b>1,071</b>
<b>Cash flows from Investing activities</b>		
Interest Income	78	7
Fixed deposits matured	-	150
Inter-corporate deposits given	(375)	-
Inter corporate deposits received	372	-
Purchase of investments	(1,886)	-
Proceeds from sale of investments	39	1,528
Purchase of property, plant and equipment & intangible assets	(820)	(18)
Proceeds from sale of property, plant and equipment	4	-
<b>Net cash inflows/ (outflows) from investing activities (B)</b>	<b>(2,588)</b>	<b>1,667</b>
<b>Cash flow from Financing activities</b>		
Repayment of inter-corporate deposits	(1,782)	-
Repayment of lease liabilities	(91)	(1,510)
Interest paid	(765)	(325)
<b>Net cash (outflows) from financing activities (C)</b>	<b>(2,638)</b>	<b>(1,835)</b>
<b>Net increase in cash and cash equivalents (D= A+B+C)</b>	<b>415</b>	<b>903</b>
Cash and cash equivalents at the beginning of the period (E)	555	331
<b>Cash and cash equivalents at period end (D+E)</b>	<b>970</b>	<b>1,234</b>
<b>Components of cash &amp; cash equivalents as at end of the period</b>		
Cash in hand*	-	-
Balances with banks-		
- deposits with original maturity of less than three months	3	1,183
- on current accounts	967	51
<b>Total cash and cash equivalents</b>	<b>970</b>	<b>1,234</b>

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

For and on behalf of the Board of Directors

  
**Praveen Someshwar**  
 Director  
 (DIN: 01802656)

New Delhi  
Oct 24, 2024

**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 September 30, 2024 and year to date from April 1, 2024 to September 30, 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 September 30, 2023 and preceding quarter ended June 30, 2024 were 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 November 7, 2023, July 22, 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: 24504274BKFBI1371

Place: New Delhi

Date: October 24, 2024







**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 six months ended September 30, 2024**

**Statement of Un-audited Standalone financial Results for the quarter and six months ended September 30, 2024**

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Six Months Ended		Year ended
		30.09.2024 Un-audited	30.06.2024 Un-audited	30.09.2023 Un-audited	30.09.2024 Un-audited	30.09.2023 Un-audited	31.03.2024 Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	33	30	47	63	83	158
	b) Other Income	31	30	23	61	46	95
	<b>Total Income</b>	<b>64</b>	<b>60</b>	<b>70</b>	<b>124</b>	<b>129</b>	<b>253</b>
<b>2</b>	<b>Expenses</b>						
	a) Employee benefits expense	26	37	40	63	82	159
	b) Finance costs	343	359	326	702	639	1,330
	c) Depreciation and amortisation expense*	-	-	-	-	-	-
	d) Other expenses	85	53	62	138	128	261
	<b>Total Expenses</b>	<b>454</b>	<b>449</b>	<b>428</b>	<b>903</b>	<b>849</b>	<b>1,750</b>
<b>3</b>	<b>(Loss) before exceptional items and tax (1-2)</b>	<b>(390)</b>	<b>(389)</b>	<b>(358)</b>	<b>(779)</b>	<b>(720)</b>	<b>(1,497)</b>
<b>3a</b>	<b>(Loss) before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items</b>	<b>(47)</b>	<b>(30)</b>	<b>(32)</b>	<b>(77)</b>	<b>(81)</b>	<b>(167)</b>
4	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>(Loss) before tax (3+4)</b>	<b>(390)</b>	<b>(389)</b>	<b>(358)</b>	<b>(779)</b>	<b>(720)</b>	<b>(1,497)</b>
<b>6</b>	<b>Tax Expense</b>						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>(Loss) after tax (5-6)</b>	<b>(390)</b>	<b>(389)</b>	<b>(358)</b>	<b>(779)</b>	<b>(720)</b>	<b>(1,497)</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>						
	a) Items that will not be reclassified to profit or loss*	2	-	-	2	2	4
	<b>Total Other Comprehensive Income*</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>4</b>
<b>9</b>	<b>Total Comprehensive (Loss) (7+8)</b>	<b>(388)</b>	<b>(389)</b>	<b>(358)</b>	<b>(777)</b>	<b>(718)</b>	<b>(1,493)</b>
<b>10</b>	<b>Paid-up Equity Share Capital (Face value - INR 2/- per share)</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>
<b>11</b>	<b>Other Equity excluding Revaluation Reserves as per the balance sheet</b>						<b>3,039</b>
<b>12</b>	<b>(Loss) per share</b>						
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	Basic & Diluted	(0.67)	(0.67)	(0.62)	(1.34)	(1.24)	(2.57)

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

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5/11/24

**Notes :**

- 1 The above un-audited standalone financial results for the quarter and six months ended September 30, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 24, 2024. 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.
- 5 During the quarter ended September 30, 2024, HT Digital Streams Limited (HTDSL), a wholly owned subsidiary of the Company, has carried out buy back of its 26.19 lacs fully paid up equity shares of INR 10 each held by the Company (representing 17% of total equity share capital of HTDSL), at a price of INR 86.75 per equity share. Impact of the buy-back has been considered in Company's standalone financial results. The aforesaid buy-back will not entail any change in the shareholding pattern of HTDSL, as it continues to be a wholly-owned subsidiary of the Company.



<b>6 Standalone Balance Sheet as at September 30, 2024 is as given below :</b>			
		<b>(INR in Lakhs)</b>	
	<b>Particulars</b>	<b>As at September 30, 2024 Un-audited</b>	<b>As at March 31, 2024 Audited</b>
<b>A</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Non-current assets</b>		
	(a) Intangible assets*	-	-
	(b) Investment in subsidiaries	11,333	13,630
	(c) Financial assets		
	(i) Investments	7	7
	(d) Non-current tax assets (net)	5	3
	<b>Total non-current assets</b>	<b>11,345</b>	<b>13,640</b>
<b>2)</b>	<b>Current assets</b>		
	(a) Financial assets		
	(i) Trade receivables	52	50
	(ii) Cash and cash equivalents	50	46
	(iii) Bank balances other than (ii) above*	-	-
	(iv) Other financial assets	1,449	1,399
	(b) Other current assets	122	117
	<b>Total current assets</b>	<b>1,673</b>	<b>1,612</b>
	<b>Total assets</b>	<b>13,018</b>	<b>15,252</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1)</b>	<b>Equity</b>		
	(a) Equity share capital	1,164	1,164
	(b) Other equity	2,260	3,039
	<b>Total equity</b>	<b>3,424</b>	<b>4,203</b>
<b>2)</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	9,487	10,924
	(b) Provisions	4	7
	<b>Total non-current liabilities</b>	<b>9,491</b>	<b>10,931</b>
	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Trade payables	87	97
	(ii) Other financial liabilities	6	7
	(b) Other current liabilities	4	2
	(c) Contract liabilities	4	10
	(d) Provisions	2	2
	<b>Total current liabilities</b>	<b>103</b>	<b>118</b>
	<b>Total liabilities</b>	<b>9,594</b>	<b>11,049</b>
	<b>Total equity and liabilities</b>	<b>13,018</b>	<b>15,252</b>

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

**7. Standalone Statement of Cash Flow for the six months ended September 30, 2024 is as given below :**

Particulars	September 30, 2024 INR Lakhs Un-audited	September 30, 2023 INR Lakhs Un-audited
<b>Cash flows from operating activities:</b>		
<b>Loss before tax from operations:</b>	(779)	(720)
<b>Adjustments to reconcile loss before tax to net cash flows:</b>		
Interest income from deposits and other interest received	(50)	(46)
Depreciation and amortisation expense*	-	-
Interest cost on inter corporate deposits	702	639
Loss on account of buy back of equity shares by wholly owned subsidiary	24	-
Unclaimed balances/liabilities written back (net)	(2)	-
Loss allowance/(Reversal of provision) in relation to doubtful debts & advances	(9)	4
<b>Cash flows (used in) operating activities before changes in following assets and liabilities</b>	<b>(114)</b>	<b>(123)</b>
<b>Changes in operating assets and liabilities</b>		
Decrease in trade receivables	6	12
(Increase)/decrease in current and non-current financial assets and other current and non-current assets	(5)	17
Decrease in current and non-current financial liabilities and other current and non-current liabilities and provisions	(15)	(51)
<b>Cash (used in) from operations</b>	<b>(128)</b>	<b>(145)</b>
Income taxes paid	(2)	(2)
<b>Net cash (outflows) from operating activities (A)</b>	<b>(130)</b>	<b>(147)</b>
<b>Cash flows from investing activities</b>		
Interest received	-	4
Fixed deposits matured	-	150
Proceed from sale of property, plant and equipment	-	1
Realisation on account of buy back of equity shares by wholly owned subsidiary	2,272	-
<b>Net cash inflows from investing activities (B)</b>	<b>2,272</b>	<b>155</b>
<b>Cash flow from financing activities</b>		
Interest paid	(462)	(63)
Inter corporate deposits received	105	62
Repayment of inter corporate deposits	(1,782)	-
<b>Net cash outflows from financing activities (C)</b>	<b>(2,139)</b>	<b>(1)</b>
<b>Net increase in cash and cash equivalents (D= A+B+C)</b>	<b>4</b>	<b>7</b>
Cash and cash equivalents at the beginning of the period (E)	46	42
<b>Cash and cash equivalents at period end (D+E)</b>	<b>50</b>	<b>49</b>
<b>Components of cash &amp; cash equivalents as at end of the period</b>		
Cash in hand	-	-
Balance with banks		
- deposits with original maturity of less than three months	-	48
- on current accounts	50	1
<b>Total cash and cash equivalents</b>	<b>50</b>	<b>49</b>

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

For and on behalf of the Board of Directors

  
Praveen Someshwar  
Director  
(DIN: 01802656)

New Delhi  
October 24, 2024





**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 13<sup>th</sup> July, 2023**

**Appointment of Ms. Manu Chaudhary as Company Secretary (KMP) and Compliance Officer of the Company**

S.No.	Details To be provide	Information of event
1	Reason for change viz. appointment	Upon recommendation of the Nomination and Remuneration Committee, the Board of Directors appointed Ms. Manu Chaudhary (ICSI Membership No. A34640) as Company Secretary (KMP) and Compliance Officer of the Company.
2	Date of appointment	24 <sup>th</sup> October, 2024
3	Brief profile (in case of appointment)	Ms. Manu Chaudhary holds graduate degree in Commerce from Delhi University. She is a qualified Company Secretary and a Law Graduate. She has experience of 10 years of listed companies in handling secretarial matters. She has previously worked with Radico Khaitan Limited & Greenpanel Industries Limited.
4	Relation with directors of company (in case of appointment)	No