



February 10, 2025

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001 Company Code No.: 544301	National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Company Symbol: ODIGMA
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Dear Sir/ Ma'am,

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

Pursuant to the SEBI 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 ended December 31, 2024.

The above intimation is also available on the website of the Company at www.odigma.ooo

You are requested to take the same on your records.

Thanking you,

Yours faithfully,

For Odigma Consultancy Solutions Limited

Prachi Vijay Jain
Company Secretary

Encl.: As above

ODigMa Consultancy Solutions Limited
CIN: L72900GJ2011PLC131548

Registered Office:
27th Floor, GIFT Two Building, Block No 56 Road 5C,
Zone 5, GIFT City, Gandhinagar - 382355, Gujarat, India.
Ph: +91 79 6777 2200 | **Website:** www.odigma.ooo | **Mail ID:** ir@odigma.ooo

Corporate Office:
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Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company for the quarter and nine months ended on December 31, 2024 under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended

Review Report to
The Board of Directors of
Odigma Consultancy Solutions Limited

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Odigma Consultancy Solutions Limited** ('the Company') for the quarter and nine months ended **December 31, 2024** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind-AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this Statement based on our review.

Scope of Review

3. We conducted our review 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 financial statements are free of material misstatement. A review of interim financial statement consist of making inquiries, primarily of persons responsible for financial accounting matters, and applying analytical and other review procedure. A review is substantially less in scope than as 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.



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Conclusion

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 applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

Date: 10/02/2025
Place: Ahmedabad



For, G S Mathur & Co.
Chartered Accountants

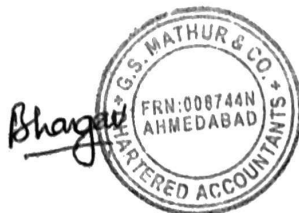
Bhargav

CA Bhargav Vaghela
Partner
M. No : 124619
FRN. 008744N
UDIN: 25124619BMMLFP5995

Sr. No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	Restated (Unaudited)	(Unaudited)	Restated (Unaudited)	Restated (Audited)
1	Income from operations						
	Revenue from operations	1,016.76	841.19	992.48	3,214.89	2,400.95	4,234.17
	Total income from operations	1,016.76	841.19	992.48	3,214.89	2,400.95	4,234.17
2	Other income	3.14	0.34	5.71	3.79	33.96	35.34
3	Total income (1+2)	1,019.90	841.53	998.19	3,218.68	2,434.91	4,269.51
4	Expenses						
	Operating expenses	744.03	514.94	652.50	2,318.44	1,631.33	3,225.70
	Employee benefit expenses	200.55	216.87	168.86	605.15	485.86	660.05
	Finance cost	-	-	-	-	0.03	0.03
	Depreciation and amortisation expenses	52.91	52.82	54.29	158.38	162.61	217.08
	Other expenses	3.82	47.17	35.47	96.90	118.66	159.33
	Total expenses	1,001.31	831.80	911.12	3,178.87	2,398.49	4,262.19
5	Profit before exceptional item and tax (3-4)	18.59	9.73	87.07	39.81	36.42	7.32
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5-6)	18.59	9.73	87.07	39.81	36.42	7.32
8	Tax expenses	-	-	-	-	-	-
	- for current year	4.68	2.45	22.05	10.02	9.17	1.90
	- for previous year	-	-	0.88	-	0.88	0.88
	Total Tax Expenses	4.68	2.45	22.93	10.02	10.05	2.78
9	Profit after tax (7-8)	13.91	7.28	64.14	29.79	26.37	4.54
	Other Comprehensive Income/ (Expenses) (net of tax)						
	Items that will not be reclassified to profit or loss						
	-Re-measurement gains / (losses) on defined benefit plans	-	(1.05)	-	(2.09)	-	(1.68)
	-Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
10	Other comprehensive income, net of tax	-	(1.05)	-	(2.09)	-	(1.68)
11	Total Comprehensive Income for the period / year (after tax) (9+10)	13.91	6.23	64.14	27.70	26.37	2.86
12	Paid-up equity share capital (Face Value of the share Re. 1/- each)	312.58	312.58	312.58	312.58	312.58	312.58
13	Other equity						6,566.79
14	Earnings per share *						
	(a) Basic	0.04	0.02	0.21	0.10	0.08	0.01
	(b) Diluted	0.04	0.02	0.21	0.10	0.08	0.01

* Not annualised

See accompanying notes to the financial results



Note:

- 1 The above statement of unaudited standalone financial results for the quarter and Nine Months ended December 31, 2024 ('the Statement') of Odigma Consultancy Solutions Limited ('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on February 10, 2025. The report has been filed with the stock exchanges and is available on the Company's website at "www.odigma.ooo".
- 2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Company operates in one business segment i.e. online digital marketing and other e-commerce related services including domain registry.
- 3 Hon'ble NCLT, Ahmedabad Bench has sanctioned the Composite Scheme of Arrangement involving Odigma Consultancy Solutions Limited:

During the quarter under review, the Hon'ble National Company Law Tribunal, Ahmedabad Bench has, vide its order dated August 29, 2024, sanctioned the Composite Scheme of Arrangement amongst Infibeam Avenues Limited ("Infibeam"), Odigma Consultancy Solutions Limited ("Odigma") and Infibeam Projects Management Private Limited ("IPMPL") and their respective Shareholders and Creditors under Sections 230 to 232 and Section 66 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder ("Scheme") leading to Transfer and vesting of the Global Top Level Domain Undertaking from Infibeam to Odigma and Project Management Undertaking from Infibeam to IPMPL. The Scheme became effective upon filing of certified copy of the order with the Registrar of Companies (RoC) on September 14, 2024. The Appointed Date for the Composite Scheme of Arrangement was April 1, 2023 and the Record Date was set as September 11, 2024 for the purpose of determining the shareholders for issuance of Shares of Odigma. Subsequently, Odigma got listed on the stock exchanges i.e. BSE and NSE w.e.f. December 12, 2024.

In view of this, the Audited Standalone IND AS Financial Statements of the Company for the year ended March 31, 2024, and unaudited results for the quarter ended December 31, 2023 as well as nine months ended December 31, 2023 have been restated to take into account the aforesaid Scheme of Arrangement to make the figures of previous periods comparable with that of the current periods.

- 4 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.

For and on behalf of Board of Directors of
Odigma Consultancy Solutions Limited



A handwritten signature in black ink.

Vishal Mehta
Chairman
DIN: 03093563

Date: February 10, 2025
Place: Gandhinagar





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:

Sr. No.	Particulars	In INR Crore
1	Loans/ revolving facilities like cash credit from banks/ financial institutions	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
3	Total financial indebtedness of the listed entity including short term and long-term debt	NIL

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

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