

November 14, 2024

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G- Block, Bandra – Kurla Complex,
Bandra (East),
Mumbai – 400 051
SCRIP CODE: DIGIDRIVE

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
SCRIP CODE: 544079

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on November 14, 2024.

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., Thursday, November 14, 2024 has *inter-alia* considered, approved and took on record the unaudited Financial Results (Standalone and Consolidated) of the Company, for the Second quarter and half year ended on September 30, 2024 for the Financial Year 2024-25.

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 01:00 p.m. (IST).

This information is also available on the website of the Company at www.digidrive.com.

You are requested to acknowledge the afore-mentioned information and oblige.

Thanking You.

Yours Faithfully,

For **DIGIDRIVE DISTRIBUTORS LIMITED**



Kriti Jain

Company Secretary and Compliance Officer

Encl: As above

Digidrive Distributors Limited, 33, Jessore Road, Dum Dum, Kolkata - 700 028, India.

Tel: +91 (033) 25512984 | Web: www.digidrive.com

CIN: L51909WB2022PLC252287 | Email ID: digidrive.sec@rpsg.in

Limited Review Report on unaudited standalone financial results of Digidrive Distributors Limited for the quarter ended 30 September 2024 and year to date results from 01 April 2024 to 30 September 2024 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 (hereinafter referred to as "the Company") for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 ("the Statement).
2. The Statement , which is the responsibilities of the Company's Management is responsible and approved by its 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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. 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 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.

For **Vidya & Co**

Firm Registration no.: 308022E

Chartered Accountants

JITENDR Digitally signed
by JITENDRA

NAGAR

A NAGAR Date: 2024.11.1412:36:43 +05'30'
(Jitendra Nagar)

Partner

Membership No: 055659

UDIN: 24055659BKHAAO2117

Kolkata, the 14th day of November 2024

Digidrive Distributors Limited
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028
web: www.digidriveindia.com, Email id: digidrive.sec@rpsg.in
CIN:LS1909WB2022PLC252287

(Rs. in Lakhs)

Statement of Unaudited Standalone Financial Results for the Three Months and Six Months Ended 30 September 2024

Sl. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	6 Months ended	6 Months ended	Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	653	948	857	1,601	1,494	3,190
	(b) Other income	27	34	-	61	-	724
	Total Income	680	982	857	1,662	1,494	3,914
2	Expenses						
	(a) Operational cost*	585	816	835	1,401	1,456	3,108
	(b) Employee benefits expense	17	11	7	28	14	31
	(g) Other expenses	57	60	46	117	46	175
	Total Expenses	659	887	888	1,546	1,516	3,314
3	Profit before exceptional items and tax (1-2)	21	95	(31)	116	(22)	600
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3-4)	21	95	(31)	116	(22)	600
6	Tax Expense						
	(a) Current Tax	4	22	-	26	-	181
	(b) Deferred Tax (net)	3	5	-	8	-	(15)
	Total tax expense	7	27	-	34	-	166
7	Profit for the period (5-6)	14	68	(31)	82	(22)	434
8	Other Comprehensive Income						
	A (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will not be reclassified to profit or loss	7,420	6,619	3,365	14,039	4,535	9,686
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(864)	(771)	(392)	(1,635)	(528)	(1,125)
	Total other comprehensive income	6,556	5,848	2,973	12,404	4,007	8,561
9	Total comprehensive income for the period (7+8)	6,570	5,916	2,942	12,486	3,985	8,995
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						18,619
12	Earnings Per Share (Face Value Rs.10/- each):#						
	(a) Basic (Rs.)	0.04	0.18	(0.08)	0.22	(0.06)	1.13
	(b) Diluted (Rs.)	0.04	0.18	(0.08)	0.22	(0.06)	1.13

*Includes purchase of stock-in-trade and changes in inventories of stock-in-trade.
#Figures for three months and six months are not annualised.

Digidrive Distributors Limited
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(Rs. in Lakhs)

Standalone Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Six Months Ended 30 September 2024							
Sl. No.	Particulars	3 Months ended 30 September 2024 (Unaudited)	3 Months ended 30 June 2024 (Unaudited)	3 Months ended 30 September 2023 (Unaudited)	6 Months ended 30 September 2024 (Unaudited)	6 Months ended 30 September 2023 (Unaudited)	Year ended 31 March 2024 (Audited)
1	Segment Revenue						
	Trading	653	948	857	1,601	1,494	3,190
	Total segment revenue	653	948	857	1,601	1,494	3,190
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Total Revenue from Operations	653	948	857	1,601	1,494	3,190
2	Segment Results						
	Trading	57	126	10	183	19	61
	Total	57	126	10	183	19	61
	Less:						
	(a) Finance costs	-	-	-	-	-	-
	(b) Other unallocable expenditure net of unallocable income	36	31	41	67	41	(540)
	Total Profit Before Tax	21	95	(31)	116	(22)	600
3	Segment Assets						
	(a) Trading	807	1,002	1,358	807	1,358	778
	(b) Unallocated	38,231	30,802	17,350	38,231	17,350	23,921
	Total Segment Assets	39,038	31,804	18,708	39,038	18,708	24,699
4	Segment Liabilities						
	(a) Trading	2,617	1,737	14	2,617	14	953
	(b) Unallocated	1,458	1,675	1,278	1,458	1,278	1,271
	Total Segment Liabilities	4,075	3,412	1,292	4,075	1,292	2,224

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(Rs. in Lakhs)

Standalone Balance Sheet			
Sl. No.	Particulars	As at 30 September 2024	As at 31 March 2024
		(Unaudited)	(Audited)
	ASSETS		
1	Non-current assets		
	(a) Financial assets		
	(i) Investments	36,759	21,893
	(ii) Other financial assets	-	214
	Total non-current assets	36,759	22,107
2	Current assets		
	(a) Inventories	500	432
	(b) Financial assets		
	(i) Investments	618	202
	(ii) Trade receivables	260	328
	(iii) Cash and cash equivalents	663	873
	(iv) Bank balances other than (iii) above	51	599
	(v) Other financial assets	22	-
	(c) Current tax assets (net)	-	18
	(d) Other current assets	165	140
	Total current assets	2,279	2,592
	TOTAL ASSETS	39,038	24,699
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	3,856	3,856
	(b) Other equity	31,107	18,619
	Total Equity	34,963	22,475
	Liabilities		
2	Non-current liabilities		
	(a) Deferred tax liabilities (net)	3,502	1,859
	Total non-current liabilities	3,502	1,859
3	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	523	309
	(iii) Other financial liabilities	36	47
	(b) Other current liabilities	6	7
	(c) Provisions	3	2
	(d) Current tax liabilities (net)	5	-
	Total current liabilities	573	365
	Total liabilities	4,075	2,224
	TOTAL EQUITY AND LIABILITIES	39,038	24,699

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(Rs. in Lakhs)

Standalone Statement of Cash Flows					
Sl. No.	Particulars	6 Months ended 30 September 2024		6 Months ended 30 September 2023	
		(Unaudited)		(Unaudited)	
A.	Cash Flow from Operating Activities				
	Profit Before Tax		116		(22)
	Adjustments for:				
	Liabilities/Provisions no longer required written back	(7)			
	Interest income	(38)			
	Fair value gain on Mutual Fund at FVTPL	(16)			
			(61)		-
	Operating profit before Working Capital Changes		55		(22)
	Adjustments for:				
	(Increase)/ Decrease in Other current assets, Loans, Other non-current assets, Other financial assets	(25)		111	
	Increase in Other financial liabilities, Provisions, Other current liabilities	58		2	
	Increase in Trade payables	222		12	
	(Increase)/ Decrease in Trade receivables	(68)		(88)	
			187		38
	Cash generated from operations		242		16
	Income taxes paid (net of refund)		(3)		
	Net cash generated from Operating Activities (A)		239		16
B.	Cash Flow from Investing Activities				
	Investment in equity shares of other company (quoted)	(827)			
	Interest received	30			
	Investment in Mutual Funds	(400)			
	Fixed deposits placed with banks (with remaining maturity more than 3 months)	748			
	Net cash used in Investing Activities (B)		(449)		-
C.	Net cash used in Financing Activities (C)		0		0
			-		-
	Net (decrease)/increase in cash and cash equivalents (A+B+C)		(210)		16
	Cash and Cash Equivalents at the beginning of the year		873		500
	Cash and Cash Equivalents at the end of the year		663		516

Note: The above Standalone Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 - "Statement of Cash Flows".

NOTES:

- 1 The above standalone financial results for the three months ended and six months ended 30 September 2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 14 November 2024. These standalone financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and provisions of the Companies Act, 2013. 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 six months ended 30 September 2024.
- 2 The Company has only one 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 30 September 2024, 30th June 2024, 31 March 2024, and 30 September 2023. Unallocable corporate assets less unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank balances.
- 3 For more details on Results, visit Investor Relations section of our website at <http://www.digidrive.com> and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.

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

**KIRAN
BHASKAR
BANDEKAR** Digitally signed by
KIRAN BHASKAR
BANDEKAR
Date: 2024.11.14
12:22:01 +05'30'

**Kiran Bandekar
Managing Director
DIN: 10245133**

Kolkata
14 November 2024

Limited Review Report on unaudited consolidated financial results of Digidrive Distributors Limited for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 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 (hereinafter referred to as “the Parent”), and its subsidiary (the Parent and its subsidiary together referred to as “the Group”) for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 (“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, 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.

VIDYA & CO.

CHARTERED ACCOUNTANTS

50, WESTON STREET,
ROOM - 404
KOLKATA - 700 012
PHONE : 40085450
E-Mail : jnagar@gmail.com

6. We did not review the interim financial information of one subsidiary included in the Statement, whose interim financial information reflected total assets (before consolidation adjustments) of Rs. 558 lakhs as at 30 September 2024 and total revenue (before consolidation adjustments) of Rs 457 Lakhs and Rs 894 Lakhs , total net profit after tax (before consolidation adjustments) of Rs. 11 lakhs and Rs. 80 lakhs total comprehensive income (before consolidation adjustments) of Rs. Nil and Rs. Nil , for the quarter ended 30 September 2024 and for the period from 01 April 2024 to 30 September 2024 respectively , and cash inflows (net) (before consolidation adjustments) of Rs. (16)Lakhs for the period from 01 April 2024 to 30 September 2024 as considered in the Statement. This interim financial information's 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.

Kolkata, the 14 November, 2024

For Vidya & Co
Firm Registration no.: 308022E
Chartered Accountants
JITENDRA NAGAR Digitally signed
by JITENDRA
NAGAR
Date: 2024.11.14
12:37:36
(Jitendra Nagar)
Partner
Membership No: 055659
UDIN: 24055659BKHAAP8203

Digidrive Distributors Limited
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CIN:L51909WB2022PLC252287

(Rs. in Lakhs)

Statement of Unaudited Consolidated Financial Results for the Three Months and Six Months Ended 30 September 2024

Sl. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	6 Months ended	6 Months ended	Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	1,109	1,386	1,325	2,495	2,380	4,763
	(b) Other income	27	40	-	67	3	739
	Total Income	1,136	1,426	1,325	2,562	2,383	5,502
2	Expenses						
	(a) Operational Cost*	586	822	857	1,408	1,499	3,179
	(b) Employee benefits expense	318	284	331	602	589	1,143
	(c) Finance costs	3	-	1	3	2	3
	(d) Depreciation and amortisation expense	10	10	9	20	19	39
	(e) Other expenses	187	147	176	334	273	570
	Total Expenses	1,104	1,263	1,374	2,367	2,382	4,934
3	Profit before exceptional items and tax (1-2)	32	163	(49)	195	1	568
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3-4)	32	163	(49)	195	1	568
6	Tax Expense						
	(a) Current Tax	4	22	-	26	-	177
	(b) Deferred Tax (net)	3	5	-	8	-	(15)
	Total tax expense	7	27	-	34	-	162
7	Profit for the period (5-6)	25	136	(49)	161	1	406
8	Other Comprehensive Income (net of taxes)						
	(A) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will not be reclassified to profit or loss	7,420	6,619	3,365	14,039	4,535	9,701
	(ii) Income tax relating to item that will not be reclassified to profit or loss	(864)	(771)	(392)	(1,635)	(528)	(1,129)
	Total Other Comprehensive Income	6,556	5,848	2,973	12,404	4,007	8,572
9	Total Comprehensive Income for the period (7+8)	6,581	5,984	2,924	12,565	4,008	8,978
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						18,727
12	Earnings Per Share (Face Value Re.10/- each): #						
	(a) Basic (Rs.)	0.06	0.35	(0.13)	0.42	-	1.05
	(b) Diluted (Rs.)	0.06	0.35	(0.13)	0.42	-	1.05

*Includes raw material consumed, purchase of stock-in-trade and changes in inventories of stock-in-trade.
#Figures for three months and six months are not annualised.

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Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Three Months And Six Months Ended 30 September 2024

Sl. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	6 Months ended	6 Months ended	Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	(a) Trading	653	948	857	1,601	1,494	3,190
	(b) Publication	456	438	468	894	890	1,573
	Total Segment Revenue	1,109	1,386	1,325	2,495	2,384	4,763
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Total Revenue from Operations	1,109	1,386	1,325	2,495	2,384	4,763
2	Segment Results						
	(a) Trading	57	126	10	183	19	61
	(b) Publication	14	68	(17)	82	25	(30)
	Total	71	194	(7)	265	44	31
	Less:						
	(a) Finance costs	3	-	1	3	2	3
	(b) Other unallocable expenditure net of unallocable income	36	31	41	67	41	(540)
	Total Profit Before Tax	32	163	(49)	195	1	568
3	Segment Assets						
	(a) Trading	807	1,002	1,358	807	1,358	778
	(b) Publication	558	452	182	558	182	422
	(d) Unallocated	38,231	30,802	17,833	38,231	17,833	23,921
	Total Segment Assets	39,596	32,256	19,373	39,596	19,373	25,121
4	Segment Liabilities						
	(a) Trading	2,616	1,737	14	2,616	14	953
	(b) Publication	372	275	342	372	342	314
	(d) Unallocated	1,458	1,675	1,453	1,458	1,453	1,271
	Total Segment Liabilities	4,446	3,687	1,809	4,446	1,809	2,538

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CIN:L51909WB2022PLC252287

(Rs. in Lakhs)

Consolidated Balance Sheet			
Sl. No.	Particulars	As at 30 September 2024	As at 31 March 2024
		(Unaudited)	(Audited)
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	10	9
	(b) Right-of-use assets	97	8
	(c) Financial assets		
	(i) Investments	36,759	21,893
	(ii) Other financial assets	8	215
	(d) Other non-current assets	2	-
	Total non-current assets	36,876	22,125
2	Current assets		
	(a) Inventories	504	444
	(b) Financial assets		
	(i) Investments	618	201
	(ii) Trade receivables	336	401
	(iii) Cash and cash equivalents	774	1,000
	(iv) Bank balances other than (iii) above	51	599
	(v) Other financial assets	22	10
	(c) Current tax assets (net)	215	151
	(d) Other current assets	200	190
	Total current assets	2,720	2,996
	TOTAL ASSETS	39,596	25,121
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	3,856	3,856
	(b) Other equity	31,294	18,727
	Total Equity	35,150	22,583
	Liabilities		
2	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	69	-
	(b) Provisions	42	48
	(c) Deferred tax liabilities (net)	3,502	1,859
	Total non-current liabilities	3,613	1,907
3	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	30	9
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	1
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	533	338
	(iii) Other financial liabilities	198	184
	(b) Other current liabilities	47	78
	(c) Provisions	20	21
	(d) Current tax liabilities (net)	5	-
	Total current liabilities	833	631
	Total liabilities	4,446	2,538
	TOTAL EQUITY AND LIABILITIES	39,596	25,121

Digidrive Distributors Limited
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028
web: www.digidriveindia.com, Email id: digidrive.sec@rpsg.in
CIN:L51909WB2022PLC252287

(Rs. in Lakhs)

Consolidated Statement of Cash Flows					
Sl. No.	Particulars	6 Months ended 30 September 2024		6 Months ended 30 September 2023	
		(Unaudited)		(Unaudited)	
A.	Cash Flow from Operating Activities				
	Profit Before Tax		195		0
	Adjustments for:				
	Depreciation and amortisation expense	20		19	
	Finance costs	3		2	
	Liabilities/Provisions no longer required written back	(14)		-	
	Interest income	(38)		(3)	
	Bad debts/advances written off	6		-	
	Fair value gain on Mutual Fund at FVTPL	(16)		-	
			(39)		19
	Operating profit before Working Capital Changes		156		19
	Adjustments for:				
	(Increase)/ Decrease in Other current assets, Loans, Other non-current assets, Other financial assets	(23)		(9)	
	Increase in Other financial liabilities, Provisions, Other current liabilities	58		200	
	Increase/(Decrease) in Trade payables	189		4	
	(Increase)/ Decrease in Trade receivables	(68)		(84)	
	Decrease/ (Increase) in Inventories	7		26	
			163		137
	Cash generated from operations		319		156
	Income taxes paid (net of refund)		(84)		(25)
	Net cash generated from Operating Activities (A)		235		131
B.	Cash Flow from Investing Activities				
	Purchase of Property, plant and equipment and intangible assets	(4)		-	
	Investment in equity shares of other company (quoted)	(827)		-	
	Interest received	30		3	
	Investment in Mutual Funds	(400)		-	
	Fixed deposits matured with banks (with maturity more than 3 months)	749		-	
			(452)		3
	Net cash (used in) / generated from Investing Activities (B)		(452)		3
C.	Cash Flow from Financing Activities				
	Repayment of principal portion of lease liabilities	(9)		(19)	
	Interest paid on lease liabilities	-		(1)	
			(9)		(19)
	Net cash used in Financing Activities (C)		(9)		(19)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)		(226)		115
	Cash transferred pursuant to scheme of arrangement (refer Note 3)		-		
	Cash and Cash Equivalents at the beginning of the year		1,000		561
	Cash and Cash Equivalents at the end of the year		774		676

Note: The above Consolidated Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 - "Statement of Cash Flows".

NOTES:

- 1 The above consolidated financial results for the three months and six months ended 30 September 2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 14 November 2024. These consolidated financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and provisions of the Companies Act, 2013. These results have been subjected to limited review by the Statutory Auditors of the Company who have issued an unmodified review report on the consolidated financial results for the three months and six months ended 30 September 2024.
- 2 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 (as applicable). The Consolidated financial results are prepared applying uniform accounting policies.
- 3 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 30 September 2024, 30th June 2024, 31 March 2024, and 30 September 2023. Unallocable corporate assets less unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank balances.
- 3 For more details on Results, visit Investor Relations section of our website at <http://www.digidrive.com> and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.

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

KIRAN
BHASKAR
BANDEKAR

Digitally signed by
KIRAN BHASKAR
BANDEKAR
Date: 2024.11.14
12:23:03 +05'30'

Kiran Bandekar
Managing Director
DIN: 10245133

Kolkata
14 November 2024