

12th August, 2024**BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001**National Stock Exchange of India Limited**
Exchange Plaza, 5th Floor,
Plot No. C-1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051**Scrip Code: 542685****Trading Symbol: DGCONTENT****Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Resignation of Statutory Auditors of the Company**

Dear Sir/Madam,

This is to inform you that M/s. B S R and Associates, Chartered Accountants, (Firm Registration No. 128901W), ('B S R'), Statutory Auditors of the Company have tendered resignation vide their letter dated 12th August, 2024, with immediate effect. A copy of the resignation letter dated 12th August, 2024 as received from B S R in accordance with SEBI Master circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023, is enclosed as ***Annexure - A***. In its letter of resignation, B S R has not raised any concern or issue and there is no reason other than the one mentioned in their said letter.

The details with respect to resignation of Statutory Auditors of the Company pursuant to the SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023, is enclosed as ***Annexure - B***.

This is for your information and record.

Thanking you,

Yours faithfully,
For **Digicontent Limited****(Arjit Gupta)**
Company SecretaryEncl.: *As above*

B S R and Associates

Chartered Accountants

Building No. 10, 12th Floor, Tower-C
DLF Cyber City, Phase - II
Gurugram - 122 002, India
Tel: +91 124 719 1000
Fax: +91 124 235 8613

The Board of Directors,
Digicontent Limited
2 Floor, Hindustan Times House,
18-20, Kasturba Gandhi Marg, New Delhi-110001

12 August 2024

Dear Sirs,

Subject: Resignation with immediate effect

As you are aware, we were appointed as the Statutory Auditors of Digicontent Limited ('the Company'), pursuant to the shareholders' resolution dated 25 August 2020 to hold office until the Annual General Meeting of the Company to be held in the year 2025.

We have completed our statutory audit till 31 March 2024, and we issued our audit report on 2 May 2024.

Please refer to our ongoing discussions in connection with our continuation as statutory auditors of the Company. As explained to us by the Company, the Company has expressed its intention to align its auditors on a group wide basis. Pursuant to the decision to appoint another firm of auditors at other group entities due to completion of our first term of appointment in such group entities, we have considered the Company's request in this regard, and we hereby tender our resignation as the statutory auditors of the Company with immediate effect.

Please find attached in Annexure I, the information to be obtained by the Company from the auditors for the resignation as required by SEBI Master circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11 July, 2023.

As per the requirement of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3, as filed with ROC, in due course.

Please accept our resignation with immediate effect.

Yours faithfully,

For **B S R and Associates**
Chartered Accountants

Firm's Registration No: 128901W



David Jones

Partner

Membership No: 098113

Encl: As above

Annexure - I

Disclosure of information from the Statutory Auditor upon resignation

Sr. No.	Particulars	Details
1.	Name of the listed entity/ material subsidiary	Digicontent Limited (listed entity)
2.	Details of the Statutory Auditor:	
	a. Name	M/s. B S R and Associates, Chartered Accountants
	b. Address	Building No. 10, 12 th Floor, Tower-C, DLF Cyber City, Phase II, Gururgam, Haryana, 122001
	c. Phone Number	+91 124 719 000
	d. Email	davidjones@bsraffiliates.com
3.	Details of association with the listed entity/ material subsidiary :	
	a. Date on which the statutory auditor was appointed	25 th August 2020
	b. Date on which the term of the statutory auditor was scheduled to expire	Until the Annual General Meeting for the year ending 31 st March 2025
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Audit Report for the financial year ended 31 March 2024, dated 2 May 2024 and Limited Review Report for the quarter ended 30 June 2024, dated 22 July 2024
4.	Detailed reasons for resignation:	Refer to the attached resignation letter
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not applicable
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not applicable
	a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management - imposed limitation or circumstances beyond the control of the management.	
	b. Whether the lack of information would have significant impact on the financial statements/results.	
	c. Whether the auditor has performed alternative procedures to obtain	

B S R and Associates

Sr. No.	Particulars	Details
	appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	
	d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	
7.	Any other facts relevant to the resignation:	None

Declaration:

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

Yours faithfully,

For **B S R and Associates**
Chartered Accountants

Firm's Registration No: 128901W



David Jones

Partner

Membership No: 098113

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-PoD-1/P/CIR/2023/123 dated 13th July, 2023

Resignation of M/s. B S R and Associates, Chartered Accountants, (Firm Registration No. 128901W), Statutory Auditors of the Company

S. No.	Particulars	Information
1	Reason for change viz. appointment, re-appointment, removal, death or otherwise resignation,	The reason of resignation of Statutory Auditors is stated in the resignation letter dated 12 th August, 2024 (resignation letter is enclosed as <i>Annexure A</i>).
2	Date of appointment/ re-appointment / cessation & term of appointment/ re-appointment	12 th August, 2024
3	Brief Profile (in case of appointment)	Not applicable
4	Disclosure of relationships between Directors (in case of appointment of a Director)	Not applicable