

26th May, 2025**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**

Subject: Outcome of the Board Meeting held on 26th May, 2025 and Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("SEBI Listing Regulations")

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. Monday, 26th May, 2025 (which commenced at 01:00 P.M. and concluded at 03:00 P.M.) has, *inter-alia*, transacted the following businesses:

1. Approved the Audited Financial Results (Standalone and Consolidated) ("AFRs") of the Company for the quarter and Financial Year ended on 31st March, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
2. Approved the Audited Financial Statements (Standalone and Consolidated) of the Company for the financial year ended on 31st March, 2025, prepared pursuant to the Companies Act, 2013; and

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

1. AFRs of the Company for the quarter and Financial Year ended on 31st March, 2025 along with the Auditors' Report thereon (*Annexure-I*); and
2. Declaration on Unmodified Opinion in the Auditors' Report, for Financial Year 2024-25 (*Annexure -2*)

This information is also being uploaded on the website of the Company i.e. www.digicontent.co.in.

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

Thanking you,

Yours faithfully,

For **Digicontent Limited**

(Manu Chaudhary)

Company Secretary

M. No.: A34640

Encl.: *As above*

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To
The Board of Directors of
Digicontent Limited****Report on the audit of the Consolidated Financial Results****Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Digicontent Limited ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. includes the results of the following entities:
 - a. Digicontent Limited
 - b. HT Digital Streams Limited
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entity included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matter

The comparative financial information of the Group for the corresponding quarter and for the year ended March 31, 2024, included in these consolidated financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those consolidated financial information on May 2, 2024.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Nikhil Aggarwal

per Nikhil Aggarwal

Partner

Membership No.: 504274



UDIN: 25504274BMOAWT2196

Place: New Delhi

Date: May 26, 2025



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

Audited Consolidated Financial Results for the quarter and year ended March 31, 2025

Statement of Audited Consolidated Financial Results for the quarter and year ended March 31, 2025

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2025 Audited (Refer Note 2)	31.12.2024 Un-audited	31.03.2024 Audited (Refer Note 2)	31.03.2025 Audited	31.03.2024 Audited
1	Income					
	a) Revenue from Operations	11,452	10,948	11,800	44,285	41,456
	b) Other Income	224	224	81	733	273
	Total Income	11,676	11,172	11,881	45,018	41,729
2	Expenses					
	a) Employee benefits expense	5,477	5,504	5,102	21,733	19,176
	b) Finance costs	381	396	519	1,672	1,754
	c) Depreciation and amortisation expense	206	204	444	1,102	1,847
	d) Other expenses	4,655	4,073	4,875	16,773	17,682
	Total Expenses	10,719	10,177	10,940	41,280	40,459
3	Profit before exceptional items and tax (1-2)	957	995	941	3,738	1,270
3a	Earnings before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items	1,544	1,595	1,904	6,512	4,871
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax (3+4)	957	995	941	3,738	1,270
6	Tax Expense (refer note 7)					
	a) Current tax charge	511	353	402	1,514	847
	b) Deferred tax credit	(176)	(17)	(67)	(207)	(151)
	Total tax expense	335	336	335	1,307	696
7	Profit after tax (5-6)	622	659	606	2,431	574
8	Other Comprehensive Income (net of tax)					
	a) Items that will not be reclassified to profit or loss	9	55	75	185	134
	Total Other Comprehensive Income	9	55	75	185	134
9	Total Comprehensive Income (7+8)	631	714	681	2,616	708
10	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164
11	Other Equity excluding Revaluation Reserves as per the balance sheet				1,569	(1,049)
12	Earnings per share					
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)		
	Basic & Diluted	1.07	1.13	1.04	4.18	0.99



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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 Audited consolidated financial results for the quarter year ended March 31, 2025 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on May 26, 2025. The Statutory Auditors of the Company have carried out an audit of the above 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 audit opinion. The figures of the quarter ended March 31, 2025 and March 31, 2024 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto December 31, 2024 and December 31, 2023, being the end of the third quarter of the financial year, which were subjected to limited review.
- 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 Audited standalone financial results of the Company for the quarter and year ended March 31, 2025 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 year ended March 31, 2025 are as under:

(INR in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Un-audited	Audited	Audited	Audited
Revenue from Operations	29	37	36	129	158
(Loss) Before Tax	(319)	(322)	(402)	(1,420)	(1,497)
(Loss) After Tax	(319)	(322)	(402)	(1,420)	(1,497)
Total Comprehensive (Loss)	(318)	(323)	(402)	(1,418)	(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 Tax expense for the year ended March 31, 2025 includes current tax expense of INR 152 Lakhs and deferred tax credit of INR 152 Lakhs arising from finalisation of return for the previous year.



Signature

8	Consolidated Balance Sheet as at March 31, 2025 is as given below:		
		(INR in Lakhs)	
	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
A	ASSETS		
1)	Non-current assets		
	(a) Property, plant and equipment	1,662	175
	(b) Capital work in progress	-	1,018
	(c) Right-of- use assets	6,155	6,895
	(d) Intangible assets	249	273
	(e) Financial assets		
	(i) Investments	16	17
	(ii) Loans	-	224
	(iii) Other financial assets	85	85
	(f) Deferred tax assets (net)	835	690
	(g) Non-current tax assets (net)	215	1,842
	(h) Other non-current assets	-	1
	Total non-current assets	9,217	11,220
2)	Current assets		
	(a) Financial assets		
	(i) Investments	2,863	1,009
	(ii) Trade receivables	8,186	7,202
	(iii) Cash and cash equivalents	173	555
	(iv) Bank balances other than (iii) above*	3	-
	(v) Other financial assets	1,181	3,052
	(b) Contract assets	336	47
	(c) Other current assets	660	820
	Total current assets	13,402	12,685
	Total assets	22,619	23,905
B	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity share capital	1,164	1,164
	(b) Other equity	1,569	(1,049)
	Total equity	2,733	115
2)	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,409	8,850
	(ii) Lease liabilities	6,526	6,691
	(iii) Other financial liabilities	132	104
	(b) Provisions	3	7
	Total non-current liabilities	11,070	15,652
	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	166	155
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	125	83
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,914	2,548
	(iii) Other financial liabilities	2,140	2,124
	(b) Contract liabilities	1,477	1,377
	(c) Other current Liabilities	721	596
	(d) Provisions	1,273	1,255
	Total current liabilities	8,816	8,138
	Total liabilities	19,886	23,790
	Total equity and liabilities	22,619	23,905

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



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9. Consolidated Statement of Cash Flow for the year ended March 31, 2025 is as given below:

Particulars	March 31, 2025 INR Lakhs Audited	March 31, 2024 INR Lakhs Audited
Cash flows from operating activities		
Profit before tax from operations:	3,738	1,270
Adjustments to reconcile profit before tax to net cash flows:		
Interest income from deposits and others	(332)	(223)
Depreciation and amortisation expense	1,102	1,847
Interest on inter corporate deposit and lease liabilities	1,672	1,754
Loss allowance/(Reversal of provision) in relation to doubtful debts & advances	(16)	170
Unclaimed balances/liabilities written back (net)	(216)	(4)
Write back of advance received from customer	(69)	(21)
Unrealised exchange differences (net)	10	10
Net gain on disposal of property, plant and equipment	(5)	(6)
Impairment of property, plant and equipment	1	-
Employee stock option expense	2	-
Finance income from debt instruments at FVTPL	(150)	(38)
Cash flows from operating activities before changes in following assets and liabilities	5,737	4,759
Changes in operating assets and liabilities		
(Increase) in trade receivables	(977)	(1,085)
(Increase)/decrease in current and non-current financial assets and other current and non-current assets	1,609	(139)
Increase in current and non-current financial liabilities and other current and non-current liabilities and provisions	1,253	232
Cash generated from operations	7,622	3,767
Income taxes refund/(paid) [net]	112	(1,506)
Net cash inflows from operating activities (A)	7,734	2,261
Cash flows from Investing activities		
Interest Income	318	102
Fixed deposits matured	212	120
Inter-corporate deposits given	(770)	-
Inter corporate deposits received	970	-
Purchase of investments	(11,161)	(1,800)
Proceeds from sale of investments	9,456	2,330
Purchase of property, plant and equipment & intangible assets	(880)	(998)
Proceeds from sale of property, plant and equipment & intangible assets	5	-
Net cash (outflows) from investing activities (B)	(1,850)	(246)
Cash flow from Financing activities		
Repayment of inter-corporate deposits	(4,236)	-
Repayment of lease liabilities	(154)	(1,116)
Interest paid	(1,876)	(675)
Net cash (outflows) from financing activities (C)	(6,266)	(1,791)
Net increase/(decrease) in cash and cash equivalents (D= A+B+C)	(382)	224
Cash and cash equivalents at the beginning of the year (E)	555	331
Cash and cash equivalents at year end (D+E)	173	555
Components of cash & cash equivalents as at end of the year		
Cash in hand*	-	-
Balances with banks-		
- deposits with original maturity of less than three months	-	5
- on current accounts	173	550
Total cash and cash equivalents	173	555

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

For and on behalf of the Board of Directors

New Delhi
May 26, 2025


Sameer Singh
Chairman
(DIN: 01838465)



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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Digicent Limited

Report on the audit of the Standalone Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Digicent Limited (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and



estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The comparative financial information of the Company for the corresponding quarter and year ended March 31, 2024, included in these standalone financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those financial information on May 2, 2024.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Nikhil Aggarwal

per Nikhil Aggarwal

Partner

Membership No.: 504274



UDIN: 25504274BMOAWU1917

Place: New Delhi

Date: May 26, 2025



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
Audited Standalone Financial Results for the quarter and year ended March 31, 2025

Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2025

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2025 Audited (Refer Note 1)	31.12.2024 Un-audited	31.03.2024 Audited	31.03.2025 Audited (Refer Note 1)	31.03.2024 Audited
1	Income					
	a) Revenue from Operations	29	37	36	129	158
	b) Other Income	35	23	26	119	95
	Total Income	64	60	62	248	253
2	Expenses					
	a) Employee benefits expense	28	29	42	120	159
	b) Finance costs	304	307	352	1,313	1,330
	c) Depreciation and amortisation expense*	-	-	-	-	-
	d) Other expenses	51	46	70	235	261
	Total Expenses	383	382	464	1,668	1,750
3	(Loss) before exceptional items and tax (1-2)	(319)	(322)	(402)	(1,420)	(1,497)
3a	(Loss) before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items	(15)	(15)	(50)	(107)	(167)
4	Exceptional Items	-	-	-	-	-
5	(Loss) before tax (3+4)	(319)	(322)	(402)	(1,420)	(1,497)
6	Tax Expense					
	a) Current tax	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-
	Total tax expense	-	-	-	-	-
7	(Loss) after tax (5-6)	(319)	(322)	(402)	(1,420)	(1,497)
8	Other Comprehensive Income (net of tax)					
	a) Items that will not be reclassified to profit or loss	1	(1)	-	2	4
	Total Other Comprehensive Income/(Loss)	1	(1)	-	2	4
9	Total Comprehensive (Loss) (7+8)	(318)	(323)	(402)	(1,418)	(1,493)
10	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164
11	Other Equity excluding Revaluation Reserves as per the balance sheet				1,623	3,039
12	(Loss) per share					
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)		
	Basic & Diluted	(0.55)	(0.55)	(0.69)	(2.44)	(2.57)

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



Ajay

Notes :

- 1 The above Audited standalone financial results for the quarter and year ended March 31, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 26, 2025. The Statutory Auditors of the Company carried out an audit of the above 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 audit opinion. The figures of the quarter ended March 31, 2025 and March 31, 2024 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto December 31, 2024 and December 31, 2023, being the end of the third quarter of the financial year, which were subjected to limited review.
- 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 year ended March 31, 2025, 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.



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6 Standalone Balance Sheet as at March 31, 2025 is as given below :			
		(INR in Lakhs)	
	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
A	ASSETS		
1)	Non-current assets		
	(a) Property, plant and equipment*	-	-
	(b) Intangible assets*	-	-
	(c) Financial assets		
	(i) Investment in subsidiary	11,333	13,630
	(ii) Other Investments	6	7
	(d) Non-current tax assets (net)	7	3
	Total non-current assets	11,346	13,640
2)	Current assets		
	(a) Financial assets		
	(i) Trade receivables	30	50
	(ii) Cash and cash equivalents	22	46
	(iii) Bank balances other than (ii) above*	-	-
	(iv) Other financial assets	1,181	1,399
	(b) Other current assets	132	117
	Total current assets	1,365	1,612
	Total assets	12,711	15,252
B	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity share capital	1,164	1,164
	(b) Other equity	1,623	3,039
	Total equity	2,787	4,203
2)	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	9,849	10,924
	(b) Provisions	3	7
	Total non-current liabilities	9,852	10,931
	Current liabilities		
	(a) Financial liabilities		
	(i) 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	41	97
	(ii) Other financial liabilities	8	7
	(b) Other current liabilities	5	2
	(c) Contract liabilities	15	10
	(d) Provisions	2	2
	Total current liabilities	72	118
	Total liabilities	9,924	11,049
	Total equity and liabilities	12,711	15,252

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



Ajan

7. Standalone Statement of Cash Flow for the year ended March 31, 2025 is as given below : :

Particulars	March 31, 2025 INR Lakhs Audited	March 31, 2024 INR Lakhs Audited
Cash flows from operating activities:		
Loss before tax from operations:	(1,420)	(1,497)
Adjustments to reconcile loss before tax to net cash flows:		
Interest income from deposits and other interest received	(91)	(94)
Depreciation and amortisation expense*	-	-
Interest cost on inter corporate deposits	1,313	1,330
Write back of advance received from customer	-	(2)
Loss on account of buy back of equity shares by wholly owned subsidiary	25	-
Unclaimed balances/liabilities written back (net)	(20)	(1)
Loss allowance/(Reversal of provision) in relation to doubtful debts & advances	(8)	7
Cash flows (used in) operating activities before changes in following assets and liabilities	(201)	(257)
Changes in operating assets and liabilities		
(Increase)/decrease in trade and other receivables	(2)	12
Decrease in current and non-current financial assets and other current and non-current assets	23	25
Decrease in current and non-current financial liabilities and other current and non-current liabilities and provisions	(32)	(23)
Cash (used in) from operations	(212)	(243)
Income taxes (paid)/refund (net)	(4)	19
Net cash (outflows) from operating activities (A)	(216)	(224)
Cash flows from investing activities		
Interest received	93	98
Fixed deposits matured	215	120
Realisation on account of buy back of equity shares by wholly owned subsidiary	2,272	-
Proceeds from sale of property, plant and equipment & intangible assets*	-	-
Purchase of property, plant and equipment & intangible assets *	-	-
Net cash inflows from investing activities (B)	2,580	218
Cash flow from financing activities		
Interest paid	(1,277)	(52)
Inter corporate deposits received	3,125	62
Repayment of inter corporate deposits	(4,236)	-
Net cash (outflows)/inflows from financing activities (C)	(2,388)	10
Net increase/(decrease) in cash and cash equivalents (D= A+B+C)	(24)	4
Cash and cash equivalents at the beginning of the year (E)	46	42
Cash and cash equivalents at year end (D+E)	22	46
Components of cash & cash equivalents as at end of the year		
Cash in hand	-	-
Balance with banks	-	-
- deposits with original maturity of less than three months	-	2
- on current accounts	22	44
Total cash and cash equivalents	22	46

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

For and on behalf of the Board of Directors



Sameer Singh
Chairman
(DIN: 01838465)

New Delhi
May 26, 2025



Ajay

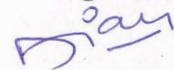
DIGICONTENT LIMITED**Registered Office:** Hindustan Times House (2nd Floor)
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T: +9111 66561355
W: www.digicontent.co.in **E:** investor@digicontent.co.in
CIN: L74999DL2017PLC322147**26th May, 2025****BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street,
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: Declaration on Unmodified Opinion in the Auditor's Report for Financial Year 2024-25****Dear Sir,**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, i.e. M/s S.R. Batliboi & Associates LLP, Chartered Accountants (Firm Registration No. 101049W/E300004), have submitted the Auditor's Report with unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the Financial Year ended March 31, 2025.

You are requested to kindly take the above on record.

Thanking you,

Yours faithfully,
For **Digicontent Limited**



(Ajay S. Nair)
Chief Financial Officer