

**DIGICONTENT LIMITED**

**Registered Office:** Hindustan Times House (2nd Floor)  
18-20, Kasturba Gandhi Marg, New Delhi 110 001, India  
**T:** +9111 66561355  
**W:** [www.digicontent.co.in](http://www.digicontent.co.in) **E:** [investor@digicontent.co.in](mailto:investor@digicontent.co.in)  
**CIN:** L74999DL2017PLC322147

04<sup>th</sup> November, 2025

**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 04<sup>th</sup> November, 2025 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. Tuesday, 04<sup>th</sup> November, 2025 (which commenced at 11:30 A.M. and concluded at 12:32 P.M.) 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, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; (*enclosed herewith*)
2. Taken on record the Limited Review Report of M/s S.R Batliboi & Associates LLP, Chartered Accountants (Statutory Auditors) on the above UFRs; (*enclosed herewith*)

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**

**(Manu Chaudhary)**  
**Company Secretary**  
**M. No.: A34640**

**Encl.: As above**

**Corp. office:** 5th Floor, Lotus Tower, A Block,  
Community Centre, New Friends Colony,  
New Delhi-110025  
**Ph.:** 011 - 66561234

**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  
Digicent Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Digicent Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and six month ended September 30, 2025 (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. Digicent 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.

**For S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

per Nikhil Aggarwal

Partner

Membership No.: 504274

UDIN: 25504274BM0AZU3453

Place: New Delhi

Date: November 04, 2025





**Digicontent Limited**  
CIN:- L74999DL2017PLC322147  
Registered Office: Hindustan Times House ,2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001, India  
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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, 2025

**Statement of Un-audited Consolidated Financial Results for the quarter and six months ended September 30, 2025**

(INR in Lakhs except earnings per share data)							
S.No.	Particulars	Quarter Ended			Six Months Ended		Year ended
		30.09.2025 Un-audited	30.06.2025 Un-audited	30.09.2024 Un-audited	30.09.2025 Un-audited	30.09.2024 Un-audited	31.03.2025 Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	13,179	11,045	11,458	24,224	21,885	44,285
	b) Other Income	214	47	109	261	285	733
	<b>Total Income</b>	<b>13,393</b>	<b>11,092</b>	<b>11,567</b>	<b>24,485</b>	<b>22,170</b>	<b>45,018</b>
<b>2</b>	<b>Expenses</b>						
	a) Employee benefits expense	5,918	5,985	5,322	11,903	10,752	21,733
	b) Finance costs	289	292	434	581	895	1,672
	c) Depreciation and amortisation expense	197	197	209	394	692	1,102
	d) Other expenses	5,628	4,826	4,039	10,454	8,045	16,773
	<b>Total Expenses</b>	<b>12,032</b>	<b>11,300</b>	<b>10,004</b>	<b>23,332</b>	<b>20,384</b>	<b>41,280</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>1,361</b>	<b>(208)</b>	<b>1,563</b>	<b>1,153</b>	<b>1,786</b>	<b>3,738</b>
<b>3a</b>	<b>Earnings before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items</b>	<b>1,847</b>	<b>281</b>	<b>2,206</b>	<b>2,128</b>	<b>3,373</b>	<b>6,512</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before Tax (3+4)</b>	<b>1,361</b>	<b>(208)</b>	<b>1,563</b>	<b>1,153</b>	<b>1,786</b>	<b>3,738</b>
<b>6</b>	<b>Tax Expense</b>						
	a) Current tax charge	464	28	497	492	650	1,514
	b) Deferred tax credit	(55)	(3)	(15)	(58)	(14)	(207)
	<b>Total tax expense</b>	<b>409</b>	<b>25</b>	<b>482</b>	<b>434</b>	<b>636</b>	<b>1,307</b>
<b>7</b>	<b>Profit/(Loss) after tax (5-6)</b>	<b>952</b>	<b>(233)</b>	<b>1,081</b>	<b>719</b>	<b>1,150</b>	<b>2,431</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>						
	a) Items that will not be reclassified to profit or loss	82	48	88	130	121	185
	<b>Total Other Comprehensive Income</b>	<b>82</b>	<b>48</b>	<b>88</b>	<b>130</b>	<b>121</b>	<b>185</b>
<b>9</b>	<b>Total Comprehensive Income/(Loss) (7+8)</b>	<b>1,034</b>	<b>(185)</b>	<b>1,169</b>	<b>849</b>	<b>1,271</b>	<b>2,616</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						1,569
<b>12</b>	Earnings/(Loss) per share						
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	Basic	1.64	(0.40)	1.86	1.24	1.98	4.18
	Diluted	1.56	(0.40)	1.86	1.19	1.98	4.18





**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, 2025 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on November 4, 2025. 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 conclusion.
- 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 unaudited standalone financial results of the Company for the quarter and six months ended September 30, 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 six months ended September 30, 2025 are as under:

Particulars	(INR in Lakhs)					
	Quarter Ended			Six Months Ended		Year Ended
	30.09.2025 Un-audited	30.06.2025 Un-audited	30.09.2024 Un-audited	30.09.2025 Un-audited	30.09.2024 Un-audited	31.03.2025 Audited
Revenue from Operations	30	31	33	61	63	129
(Loss) before tax	(177)	(305)	(390)	(482)	(779)	(1,420)
(Loss) after tax	(177)	(305)	(390)	(482)	(779)	(1,420)
Total Comprehensive (Loss)	(179)	(303)	(388)	(482)	(777)	(1,418)

- 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 During the quarter ended June 30, 2025, the Company granted 20 Lakhs Restricted Stock Units (RSU) to the Director of the Company and HTDSL. Further, during the quarter ended September 30, 2025, the Company granted 4.09 Lakhs Restricted Stock Units (RSU) to the Eligible Employee under "Digicontent Limited - Restricted Stock Unit Plan 2025" ("RSU Scheme - 2025").

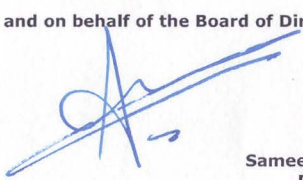


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8	Consolidated Balance Sheet as at September 30, 2025 is as given below:		
		(INR in Lakhs)	
	Particulars	As at September 30, 2025 Un-audited	As at March 31, 2025 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	1,562	1,662
	(b) Right-of- use assets	5,923	6,155
	(c) Intangible assets	220	249
	(d) Financial assets		
	(i) Investments	16	16
	(ii) Other financial assets	86	85
	(e) Deferred tax assets (net)	850	835
	(f) Non-current tax assets (net)	993	215
	(g) Other non-current assets	6	-
	<b>Total non-current assets</b>	<b>9,656</b>	<b>9,217</b>
<b>2)</b>	<b>Current assets</b>		
	(a) Financial assets		
	(i) Investments	2,488	2,863
	(ii) Trade receivables	8,973	8,186
	(iii) Cash and cash equivalents	173	173
	(iv) Bank balances other than (iii) above	3	3
	(v) Other financial assets	1,198	1,181
	(b) Contract assets	813	336
	(c) Other current assets	656	660
	<b>Total current assets</b>	<b>14,304</b>	<b>13,402</b>
	<b>Total assets</b>	<b>23,960</b>	<b>22,619</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	2,673	1,569
	<b>Total equity</b>	<b>3,837</b>	<b>2,733</b>
<b>2)</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	3,422	4,409
	(ii) Lease liabilities	6,454	6,526
	(iii) Other financial liabilities	81	132
	(b) Provisions	3	3
	<b>Total non-current liabilities</b>	<b>9,960</b>	<b>11,070</b>
	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	541	-
	(ii) Lease liabilities	155	166
	(iii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	190	125
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,309	2,914
	(iv) Other financial liabilities	1,719	2,140
	(b) Contract liabilities	1,291	1,477
	(c) Other current Liabilities	770	721
	(d) Provisions	1,188	1,273
	<b>Total current liabilities</b>	<b>10,163</b>	<b>8,816</b>
	<b>Total liabilities</b>	<b>20,123</b>	<b>19,886</b>
	<b>Total equity and liabilities</b>	<b>23,960</b>	<b>22,619</b>





9. Consolidated Statement of Cash Flow for the six months ended September 30, 2025 is as given below:		
Particulars	September 30, 2025 INR Lakhs Un-audited	September 30, 2024 INR Lakhs Un-audited
<b>Cash flows from operating activities</b>		
Profit before tax from operations:	1,153	1,786
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Interest income from deposits and others	(42)	(152)
Depreciation and amortisation expense	394	692
Interest on inter corporate deposit and lease liabilities	581	895
Loss allowance/(Reversal of provision) in relation to doubtful debts & advances	40	(6)
Unclaimed balances/liabilities written back (net)	(138)	(52)
Write back of advance received from customer	(19)	(40)
Unrealised exchange differences (net)	13	-
Net gain on disposal of property, plant and equipment	-	(3)
Employee stock option expense (refer Note 7)	253	-
Finance income from debt instruments at FVTPL	(30)	(61)
<b>Cash flows from operating activities before changes in following assets and liabilities</b>	<b>2,205</b>	<b>3,059</b>
<b>Changes in operating assets and liabilities</b>		
(Increase) in trade receivables	(841)	(298)
(Increase)/decrease in current and non-current financial assets and other current and non-current assets	(538)	1,812
Increase in current and non-current financial liabilities and other current and non-current liabilities and provisions	1,198	887
<b>Cash generated from operations</b>	<b>2,024</b>	<b>5,460</b>
Income taxes (paid)/refund [net]	(1,270)	181
<b>Net cash inflows from operating activities (A)</b>	<b>754</b>	<b>5,641</b>
<b>Cash flows from Investing activities</b>		
Interest Income	78	78
Fixed deposits matured	25	-
Inter-corporate deposits given	-	(375)
Inter corporate deposits received	-	372
Purchase of investments	(5,778)	(1,886)
Proceeds from sale of investments	6,106	39
Purchase of property, plant and equipment & intangible assets	(66)	(820)
Proceeds from sale of property, plant and equipment & intangible assets	-	4
<b>Net cash inflows/(outflows) from investing activities (B)</b>	<b>365</b>	<b>(2,588)</b>
<b>Cash flow from Financing activities</b>		
Repayment of inter-corporate deposits	(878)	(1,782)
Repayment of lease liabilities	(91)	(91)
Interest paid	(691)	(765)
<b>Net cash (outflows) from financing activities (C)</b>	<b>(1,660)</b>	<b>(2,638)</b>
<b>Net (decrease)/increase in cash and cash equivalents (D= A+B+C)</b>	<b>(541)</b>	<b>415</b>
Cash and cash equivalents at the beginning of the period (E)	173	555
<b>Cash and cash equivalents at period end (D+E)</b>	<b>(368)</b>	<b>970</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
- on current accounts	173	967
<b>Total cash and cash equivalents</b>	<b>173</b>	<b>970</b>
Less: Bank Overdraft	(541)	-
<b>Cash and cash equivalents as per Cash Flow Statement</b>	<b>(368)</b>	<b>970</b>
<p style="text-align: right;">For and on behalf of the Board of Directors</p> <div style="text-align: right;">   <b>Sameer Singh</b>            Director            (duly authorised by Board of directors)            (DIN: 08138465)         </div> <p>New Delhi November 4, 2025</p>		



**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 and six month ended September 30, 2025 (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.

**For S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

ICAI Firm registration number: 101049W/E300004



per Nikhil Aggarwal

Partner

Membership No.: 504274

UDIN: 25504274BM0AZT0751

Place: New Delhi

Date: November 04, 2025







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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, 2025

**Statement of Un-audited Standalone financial Results for the quarter and six months ended September 30, 2025**

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Six Months Ended		Year ended
		30.09.2025 Un-audited	30.06.2025 Un-audited	30.09.2024 Un-audited	30.09.2025 Un-audited	30.09.2024 Un-audited	31.03.2025 Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	30	31	33	61	63	129
	b) Other Income (refer note 7)	120	19	31	139	61	119
	<b>Total Income</b>	<b>150</b>	<b>50</b>	<b>64</b>	<b>200</b>	<b>124</b>	<b>248</b>
<b>2</b>	<b>Expenses</b>						
	a) Employee benefits expense	23	28	26	51	63	120
	b) Finance costs	255	278	343	533	702	1,313
	c) Depreciation and amortisation expense*	-	-	-	-	-	-
	d) Other expenses	49	49	85	98	138	235
	<b>Total Expenses</b>	<b>327</b>	<b>355</b>	<b>454</b>	<b>682</b>	<b>903</b>	<b>1,668</b>
<b>3</b>	<b>(Loss) before exceptional items and tax (1-2)</b>	<b>(177)</b>	<b>(305)</b>	<b>(390)</b>	<b>(482)</b>	<b>(779)</b>	<b>(1,420)</b>
<b>3a</b>	<b>Earnings/(Loss) before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items</b>	<b>78</b>	<b>(27)</b>	<b>(47)</b>	<b>51</b>	<b>(77)</b>	<b>(107)</b>
4	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>(Loss) before tax (3+4)</b>	<b>(177)</b>	<b>(305)</b>	<b>(390)</b>	<b>(482)</b>	<b>(779)</b>	<b>(1,420)</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>(177)</b>	<b>(305)</b>	<b>(390)</b>	<b>(482)</b>	<b>(779)</b>	<b>(1,420)</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	-	2	2
	<b>Total Other Comprehensive Income/(Loss)</b>	<b>(2)</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>9</b>	<b>Total Comprehensive (Loss) (7+8)</b>	<b>(179)</b>	<b>(303)</b>	<b>(388)</b>	<b>(482)</b>	<b>(777)</b>	<b>(1,418)</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>1,623</b>
<b>12</b>	<b>(Loss) per share</b>						
	(of INR 2/- each)	(not annualised) (0.30)	(not annualised) (0.52)	(not annualised) (0.67)	(not annualised) (0.83)	(not annualised) (1.34)	(2.44)
	Basic & Diluted						

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



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**Notes :**

- 1 The above un-audited standalone financial results for the quarter and six months ended September 30, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 4, 2025. 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 conclusion.
- 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 June 30, 2025, the Company granted 20 Lakhs Restricted Stock Units (RSU) to the Director of the Company and HT Digital Streams Limited (HTDSL) (Wholly owned Subsidiary). Further, during the quarter ended September 30, 2025, the Company granted 4.09 Lakhs Restricted Stock Units (RSU) to the Eligible Employee under "Digicontent Limited - Restricted Stock Unit Plan 2025" ("RSU Scheme - 2025").
- 6 During the quarter ended September 30, 2025, HTDSL has carried out buy back of its 12.18 Lakhs fully paid up equity shares of INR 10 each held by the Company [representing 9.42% of total equity share capital (in number) 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.
- 7 During the quarter ended September 30, 2025, the Company has received an interim dividend of Rs 100 Lakhs from its wholly owned subsidiary company.



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8	Standalone Balance Sheet as at September 30, 2025 is as given below :		
		(INR in Lakhs)	
	Particulars	As at September 30, 2025 Un-audited	As at March 31, 2025 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment*	-	-
	(b) Intangible assets*	-	-
	(c) Financial assets		
	(i) Investment in subsidiary	10,265	11,333
	(ii) Other Investments	6	6
	(d) Non-current tax assets (net)	124	7
	<b>Total non-current assets</b>	<b>10,395</b>	<b>11,346</b>
<b>2)</b>	<b>Current assets</b>		
	(a) Financial assets		
	(i) Trade receivables	30	30
	(ii) Cash and cash equivalents	8	22
	(iii) Bank balances other than (ii) above*	-	-
	(iv) Other financial assets	1,245	1,181
	(b) Other current assets	132	132
	<b>Total current assets</b>	<b>1,415</b>	<b>1,365</b>
	<b>Total assets</b>	<b>11,810</b>	<b>12,711</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	1,394	1,623
	<b>Total equity</b>	<b>2,558</b>	<b>2,787</b>
<b>2)</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	9,187	9,849
	(b) Provisions	3	3
	<b>Total non-current liabilities</b>	<b>9,190</b>	<b>9,852</b>
	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	2	1
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	34	41
	(ii) Other financial liabilities	6	8
	(b) Other current liabilities	5	5
	(c) Contract liabilities	13	15
	(d) Provisions	2	2
	<b>Total current liabilities</b>	<b>62</b>	<b>72</b>
	<b>Total liabilities</b>	<b>9,252</b>	<b>9,924</b>
	<b>Total equity and liabilities</b>	<b>11,810</b>	<b>12,711</b>

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



*Handwritten signature/initials in blue ink.*



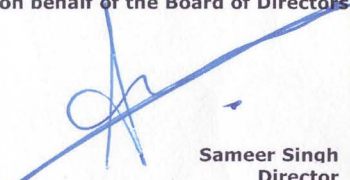
**9 Standalone Statement of Cash Flow for the six months ended September 30, 2025 is as given below :**

Particulars	September 30, 2025 INR Lakhs Un-audited	September 30, 2024 INR Lakhs Un-audited
<b>Cash flows from operating activities:</b>		
<b>Loss before tax from operations:</b>	(482)	(779)
<b>Adjustments to reconcile loss before tax to net cash flows:</b>		
Interest income from deposits and other interest received	(38)	(50)
Depreciation and amortisation expense*	-	-
Interest cost on inter corporate deposits	533	702
Loss on account of buy back of equity shares by wholly owned subsidiary	11	24
Unclaimed balances/liabilities written back (net)	(1)	(2)
Dividend Income	(100)	-
Reversal of provision in relation to doubtful debts & advances	-	(9)
<b>Cash flows (used in) operating activities before changes in following assets and liabilities</b>	<b>(77)</b>	<b>(114)</b>
<b>Changes in operating assets and liabilities</b>		
Decrease in trade and other receivables	-	6
Increase in current and non-current financial assets and other current and non-current assets	(52)	(5)
Increase/(Decrease) in current and non-current financial liabilities and other current and non-current liabilities and provisions	245	(15)
<b>Cash flows from/(used in) from operations</b>	<b>116</b>	<b>(128)</b>
Income taxes paid (net)	(117)	(2)
<b>Net cash (outflows) from operating activities (A)</b>	<b>(1)</b>	<b>(130)</b>
<b>Cash flows from investing activities</b>		
Dividend Income	100	-
Fixed deposits matured	25	-
Realisation on account of buy back of equity shares by wholly owned subsidiary	1,057	2,272
<b>Net cash inflows from investing activities (B)</b>	<b>1,182</b>	<b>2,272</b>
<b>Cash flow from financing activities</b>		
Interest paid	(409)	(462)
Inter corporate deposits received	92	105
Repayment of inter corporate deposits	(878)	(1,782)
<b>Net cash outflows from financing activities (C)</b>	<b>(1,195)</b>	<b>(2,139)</b>
<b>Net (decrease)/increase in cash and cash equivalents (D= A+B+C)</b>	<b>(14)</b>	<b>4</b>
Cash and cash equivalents at the beginning of the period (E)	22	46
<b>Cash and cash equivalents at period end (D+E)</b>	<b>8</b>	<b>50</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	-	-
- on current accounts	8	50
<b>Total cash and cash equivalents</b>	<b>8</b>	<b>50</b>

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

New Delhi  
November 4, 2025

For and on behalf of the Board of Directors

  
Sameer Singh  
Director  
(duly authorised by Board of directors)  
(DIN: 08138465)

