

March 10, 2025

The Manager,  
Listing Department,  
National Stock Exchange of India Limited.  
Exchange Plaza, C-1,  
Block G, Bandra – Kurla Complex,  
**Bandra (East), Mumbai – 400 051**

**Sub: Clarification letter in response to stock exchange query**

Dear Sir/ Madam,

This is in respect to the mail dated March 6, 2025 seeking clarification for the Financial Results of the 3<sup>rd</sup> quarter and nine months ended on December 31, 2024 filed with your good office on February 14, 2025.

The revised Limited Review Report on above Financial Results issued by M/s. Vidya & Co., Chartered Accountants, the Statutory Auditors of the Company as per SEBI format is attached herewith (**Annexure-A**) for your kind information and updation of the records at your end.

Thanking you.

Sincerely,  
**For Digidrive Distributors Limited**

  
**Kriti Jain**  
**Company Secretary and Compliance Officer**

**C.C.: As above**

**Encl: As above**

Date : 10 March, 2025

To,

**The Board of Directors  
Digidrive Distributors Limited**

**Subject: Submission of Updated Standalone Limited Review Report for Quarter Ended 31 December 2024.**

Dear Sir/Madam,

With reference to the subject mentioned above, we would like to inform you that there were some clerical errors in the Limited Review Report (LRR) on Standalone Financial Results for the quarter ended on 31 December 2024, issued and filed with the Stock Exchanges.

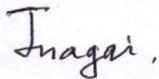
The revised Limited Review Report (LRR) on Standalone Financial Results for the quarter ended on 31 December 2024, prepared as per the SEBI format, is attached herewith for onward submission to the Stock Exchanges.

Should you require any further information, please do not hesitate to contact us.

For **Vidya & Co**, Chartered Accountants

Thanking you.

Yours Faithfully



Jitendra Nagar  
Partner  
Membership No. 055659

**Limited Review Report on unaudited standalone financial results of Digidrive Distributors Limited for the quarter ended 31 December 2024 and year-to-date results from 01 April 2024 to 31 December 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 31 December 2024 and year-to-date results for the period from 01 April 2024 to 31 December 2024 ("the Statement).
2. The Statement , which is the responsibility of the Company's Management 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. 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 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



*Jnagar*

(Jitendra Nagar)  
Partner

Membership No: 055659

UDIN: 25055659BMKOLL9130

Kolkata, 14 February 2025