

Date: 12.08.2024

To

National Stock Exchange of India Ltd

Exchange Plaza, 5th Floor,
Plot No. C /1, G Block, Bandra - Kurla Complex,
Bandra (E), Mumbai – 400051, Maharashtra, India.

(Script Symbol: PHANTOMFX)

Subject: Outcome of Board Meeting held on 12th August, 2024

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Dear Sir / Madam,

This is in continuation to our intimation dated 24th July, 2024 and in terms of Regulation 30 read with Schedule III Part A Para A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), this is to inform you that the Board of Directors of the Company at its meeting held today 12th August, 2024 has, inter-alia has considered and approved the following: -

1. Unaudited Standalone financial results for the quarter ended June 30, 2024.

Pursuant to Regulation 33 of the “Listing Regulations”, we are enclosing the unaudited Standalone financial results of the Company for the quarter ended June 30, 2024 along with the Limited Review report on the said results issued by the Statutory Auditors.

2. Change in Company Secretary & Compliance Officer of the Company.

- Accepted the resignation of Ms. Pallavi Toniga (M.No: A66348) who resigned from the post of Company Secretary and Compliance Officer with effect from the close of business hours on 18th August, 2024 (enclosed her registration letter as Annexure I).
- Approved the appointment of Ms. Poornima Raghu (M.No: A66317) Company Secretary and Compliance Officer of the Company with effect from 19th August, 2024 based on the recommendation of the Nomination & Remuneration Committee. A brief profile is enclosed herewith as Annexure A.

3. Annual General Meeting

Approved convening of the 8th Annual General Meeting of the Company on Thursday the 19th of September 2024 at 11:00 A.M. through Video Conference (V.C.) / Other Audio Visual Means (O.A.V.M.).

The meeting of the Board of Directors of the Company commenced at 3.30 PM and concluded at 6.00 PM.

A copy of this intimation is also being made available on the Company's website at www.phantomfx.com

Kindly acknowledge and take the same on record.

Thanking you,

Yours faithfully,
For Phantom Digital Effects Limited

BEJOY ARPUTHARAJ
SAM MANOHAR
Digitally signed by BEJOY
ARPUTHARAJ SAM MANOHAR
Date: 2024.08.12 18:07:31
+05'30'

Bejoy Arputharaj
Managing Director
DIN: 03459098

June 17, 2024

The Board of Directors
Phantom Digital Effects Limited
6th Floor, Tower B, Kosmo One Tech,
Plot No: 14, 3rd Main Road,
Ambattur, Ambattur Indl Estate,
Tamilnadu – 600058

Subject: Resignation from the position of Company Secretary & Compliance Officer

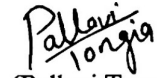
I hereby tender my resignation as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company due to personal reasons. Kindly relieve me from all the statutory/Designated positions in the Company with effect from the closing of business hours on 18th August 2024.

I hereby convey my sincere thanks to the Board of Directors for their support and cooperation extended during my tenure as Company Secretary and Compliance Officer of the Company.

Kindly accept my resignation and do the needful.

Thanking You,

Yours Faithfully,



(Pallavi Tongia)

M.No: A66438

Annexure A

Details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Change in Company Secretary and Compliance Officer of the Company

S.No	Particulars	Details of Change	
		Ms. Pallavi Tongia	Ms. Poornima Raghu
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation	Appointment
2	Date of appointment/ resignation	Ms. Pallavi Tongia has resigned from the position of Company Secretary & Compliance Officer of the Company due to personal reasons with effect 18th August, 2024 after the closing of business hours	Appointment of Ms. Poornima Raghu as Company Secretary & Compliance Officer of the Company with effect from 19th August, 2024.
3	Brief profile (in case of appointment)	Ms Poornima Raghu is a Member of the Institute of Company Secretaries of India and holds a Master of Business Administration in Finance & Marketing. She has 11 years of overall work in Secretarial, Compliance and Finance. Before this, she worked as a Deputy Company Secretary in M/s. India Nippon Electricals Limited (A Lucas TVS Group), is listed in both the stock exchanges i.e., NSE & BSE.	
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable	

Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter Ended 30 June 2024

**To the Board of Directors of Phantom Digital Effects Limited
(Formerly Known as Phantom Digital Effects Private Limited)**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Phantom Digital Effects Limited** ("the Company") for the Quarter ended 30 June 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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 applicable accounting standards and other recognised accounting practices and policies 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 L U Krishnan & Co
Chartered Accountants

Firm's Registration Number: 0015275



P K Manoj
Partner

Membership Number: 207550
UDIN:24207550BKANOZ4624

Place: Chennai
Date: 12 August 2024

PHANTOM DIGITAL EFFECTS LIMITED

(Formerly known as PHANTOM DIGITAL EFFECTS PRIVATE LIMITED)

CIN: L92100TN2016PLC103929

6th Floor, Tower B, Kosmo One Park, Plot No.14, 3rd Main Road, Ambattur, Chennai, Tamil Nadu 600058 IN

email: cs@phantom-fx.com, Website: www.phantom-fx.com, Phone: 044 42833212

Standalone Financial Results for the Quarter ended 30 June 2024 as per IGAAP

(Amount in ₹ Lakhs)

Particulars	For the Quarter ended			For the year ended	
	30 June 2024	30 June 2023	31 March 2024	31 March 2024	31 March 2023
	Unaudited	Unaudited	Unaudited	Audited	Audited
I Revenue From Operations	2,612.18	2,365.46	2,219.71	8,933.05	5,789.42
II Other Income	66.65	9.40	82.41	110.38	84.43
III Total Income (I+II)	2,678.82	2,374.86	2,302.12	9,043.43	5,873.86
IV Expenses	-	-	-	-	-
Changes in Work-in-Progress	148.58	-205.46	-1,012.42	-2,772.03	-194.14
Employee Benefits Expenses	923.78	951.45	1,293.13	4,919.27	2,519.59
Other Direct Expenses	410.92	611.08	690.19	2,224.45	900.87
Finance Costs	82.68	21.96	78.71	180.20	54.89
Depreciation & Amortisation Expenses	162.34	83.15	187.91	454.65	115.41
Other Expenses	96.81	104.58	220.62	769.13	299.63
Total Expenses (IV)	1,825.11	1,566.76	1,458.15	5,775.66	3,696.26
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	853.71	808.10	843.97	3,267.77	2,177.60
VI Exceptional Items	-	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	853.71	808.10	843.97	3,267.77	2,177.60
VIII Extraordinary Items	-	-	-	-	-
IX Profit before tax (VII-VIII)	853.71	808.10	843.97	3,267.77	2,177.60
X Tax Expense:	-	-	-	-	-
(1) Current Tax	223.08	203.86	242.59	856.72	525.47
(2) Deferred Tax	9.17	-1.65	2.04	-8.47	32.52
(3) Tax Adjustment of Earlier Years	-	-	-	8.03	-
XI Profit (Loss) for the period from continuing operations (IX-X)	621.46	605.89	599.34	2,411.49	1,619.60
XII Profit (Loss) for the period from discontinuing operations	-	-	-	-	-
XIII Tax expenses of discontinuing operations	-	-	-	-	-
Profit (Loss) for the period from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV Profit/(Loss) For The Period (XI+XIV)	621.46	605.89	599.34	2,411.49	1,619.60
XVI Earnings per share: Not Annualised for the quarter	-	-	-	-	-
(1) Basic (in Rs.)	4.58	5.21	4.41	26.90	15.97
(2) Diluted (in Rs.)	4.58	5.21	4.41	26.90	15.97
XVII Paid up Equity Share Capital	-	-	-	-	-
Total No. of Shares (Weighted Average)	1,35,79,200.00	1,16,40,000.00	1,35,79,200.00	1,35,79,200.00	1,01,39,863.01
Face Value of Per Share (in Rs.)	10.00	10.00	10.00	10.00	10.00

Notes are an Integral Part of the Financial results

for and on behalf of the Board of Directors
PHANTOM DIGITAL EFFECTS LIMITEDPlace: Chennai
Date: 12-08-2024Bejoy Arputharaj
Managing Director
DIN:03459098**NOTES:**

- The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 12, 2024. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.
- During this quarter the Company has incorporated a Wholly Owned Subsidiary viz, Spectre Post Private Limited, vide CIN: U59121KA2024PTC189771.
- The balance appearing under the Trade Payables Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.
- There were no Investor Complaints pending received during the period under review.
- As the Company collectively operates only in one business segment, i.e., Visual Effects, hence, it is reporting its results in single segment. Therefore, segment disclosure is not applicable.
- The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.
- There were no exceptional and extra- ordinary items for the reporting period.

Place: Chennai
Date: 12-08-2024For and on behalf of the board of Directors
PHANTOM DIGITAL EFFECTS LIMITED(Bejoy Arputharaj)
Managing Director
DIN: 03459098