CIN: L92112PN2000PLC157681

Standalone Unaudited Financial results for the half year ended 30 September 2024.

(Amount in INR lakh unless stated otherwise)

• •	mber 30, 2024 Inaudited	March 31, 2024 Audited	September 30, 2023 Unaudited	March 31, 2024 Audited	,
INCOME Revenue from operations Other income Total Revenue  EXPENSES Cost of technical subcontractors Employee benefits expense Finance costs Depreciation and amortization expense Other expenses	2 242 04			Audited	Audited
Other income Total Revenue  EXPENSES Cost of technical subcontractors Employee benefits expense Finance costs Depreciation and amortization expense Other expenses	2 242 04				
Total Revenue  EXPENSES  Cost of technical subcontractors  Employee benefits expense  Finance costs  Depreciation and amortization expense  Other expenses	2,213.04	2,019.61	2,476.54	4,496.15	3,443.98
EXPENSES  Cost of technical subcontractors  Employee benefits expense  Finance costs  Depreciation and amortization expense  Other expenses	5.07	239.28	2.26	241.54	111.85
Cost of technical subcontractors Employee benefits expense Finance costs Depreciation and amortization expense Other expenses	2,218.11	2,258.89	2,478.80	4,737.69	3,555.83
Employee benefits expense Finance costs Depreciation and amortization expense Other expenses					
Finance costs Depreciation and amortization expense Other expenses	197.46	355.99	212.39	568.38	735.22
Depreciation and amortization expense Other expenses	765.84	505.21	695.92	1,201.13	1,165.23
Other expenses	93.49	54.25	76.97	131.22	71.47
	110.21	81.23	37.02	118.25	103.80
Total Expenses	645.40	810.30	630.13	1,440.43	907.30
	1,812.40	1,806.98	1,652.43	3,459.41	2,983.02
Profit before tax	405.71	451.91	826.37	1,278.28	572.81
Tax expenses: Current tax					
Pertaining to profit for the current period  Adjustment of tax relating to earlier periods	116.93	67.61	202.39	270.00	163.26 5.10
Deferred tax	(14.99)	54.07		54.07	-33.01
Total tax expense	101.94	121.68	202.39	324.07	135.35
Profit for the year	303.77	330.23	623.98	954.21	437.46
	ID 40 (1) - 1 - 1	2002 112 403			
Earning per equity share [nominal value of share IN Basic (in INR)	IR 10 (March 31, 4.80	2023: INR10] 16.59	16.59	19.04	18.22
Diluted (in INR)	4.80	10.57	.0.57	19.04	18.22

#### Notes:

- The financial results of the company has been prepared in accordance with Accounting Standards as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015
- The above unaudited financial results are reviewed by Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on November 14, 2024.
- 3 Figures have been re-grouped or reclassified, wherever necessary.
- Figures of last half year of previous year ended March 31, 2024 are the balancing figures between the audited figures of year ended on March 31, 2024 and half year ended on September 30, 2023.
- 5 Provision of tax has been made as per Income Tax Act, 1961. Tax expense includes Provision for Current Tax and provision for deffered Tax.
- The requirement of "AS 17 Segment Reporting" is not applicable on the company. The company currently operates only in one business segment viz "Visual Effects Services (VFX)".

For and on behalf of the Board of Directors of

Digikore Studios Limited (Formerly known as Digikore Studios Private Limited)

Abhishek More Managing Director DIN: 00139618

Place: Pune

CIN: L92112PN2000PLC157681

Standalone Unaudited Statement of Assets & Liabilties for the half year ended 30 September 2024

(Amount in INR lakh unless stated otherwise)

FQUITY AND LIABILITIES         Unaudit         Auter 14           Share capital         633.28         633.28         633.28           Reserves and surplus         4,554.59         4,246.38           Reserves and surplus         860.00         803.46           Non-current liabilities         2.00         2.00           Long-term borrowings         860.00         2.00           Cong-term porvisions         109.37         60.38           Deferred tax liabilities (net)         6.07         21.06           Trade payables         80.01         45.59           ***Total outstanding dues of micro enterprises and small enterprises         9.01         45.59           ***Total outstanding dues of creditors other than         359.09         155.50           ***Total outstanding dues of creditors other than         359.09         155.50           ***Total outstanding dues of creditors other than         359.09         155.50           ***Total portistanding dues of creditors other than         359.09         155.50           ***Total portistanding dues of creditors other than         359.09         155.50           ***Total outstanding dues of creditors other than         359.01         68.25           ***Total outstanding dues of creditors other than         359.01         68.25 <th>(Amount in Mix taxii untess stated otherwise)</th> <th>As at September 30,</th> <th></th>	(Amount in Mix taxii untess stated otherwise)	As at September 30,	
Shareholders' funds         633.28         633.28           Share capital         633.28         633.28           Reserves and surplus         3,921.31         3,613.10           Non-current liabilities         4,554.59         4,246.38           Long-term borrowings         860.00         803.46           Other long-term liabilities         2.00         2.00           Long-term provisions         190,37         60.38           Deferred tax liabilities (net)         6.07         21.06           Current liabilities           Trade payables           • Total outstanding dues of micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of ricro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of ricro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than         359.09         155.50           brot-term borrowings         1,666.10         6.82.5           Short-term borrowings         1,666.10         6.82.5           Short-term borrowings         309.35         190.42           TOTAL         8,045.94         254.87           Property, plant & equipment and int		2024	As at March 31, 2024
Share capital         633.28         633.28           Reserves and surplus         3,921.31         3,613.10           Non-current liabilities         4,554.59         4,246.38           Long-term borrowings         860.00         803.46           Other long-term liabilities         2.00         2.00           Long-term provisions         109.37         60.38           Deferred tax liabilities (net)         6.07         21.06           Current liabilities         860.00         45.59           Trade payables         860.00         77.44         886.90           Current liabilities         0.01         45.59         45.59           Total outstanding dues of micro enterprises and small enterprises         0.01         45.59         45.59           Total outstanding dues of creditors other than         359.09         155.50         151.16         5.00         68.25         5.00         66.61         68.25         5.00         66.61         68.25         5.00         66.61         68.25         5.00         45.59         45.59         25.13.91         610.92         25.13.91         610.92         25.13.91         610.92         25.13.91         610.92         25.74.20         25.25         25.73.91         610.92         25.7	EQUITY AND LIABILITIES	Unaudited	Audited
Reserves and surplus         3,921.31         3,613.10           Non-current liabilities         200         4,246.38           Long-term borrowings         860.00         803.46           Other long-term liabilities         2.00         2.00           Long-term provisions         199.37         60.38           Deferred tax liabilities (net)         6.07         21.06           Current liabilities           Trade payables           • Total outstanding dues of micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than micro enterprises and small enterprises         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term borrowings         1,666.10         68.25           Short-term provisions         399.35         190.42           TOTAL         8,045.94         5,744.20           ASSETS           Property, plant & equipment and intangible assets         8         455.69         263.43           Capital work-in-progress         385.05         509.72           Deferred tax			
Non-current liabilities   Section   Section			633.28
Non-current liabilities         860.00         803.46           Cother long-term liabilities         2.00         2.00           Chong-term provisions         109.37         60.38           Deferred tax liabilities (net)         6.07         21.06           Current liabilities           Current liabilities           Trade payables           • Total outstanding dues of micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than incro enterprises and small enterprises         359.09         155.50           • Total outstanding dues of creditors other than incro enterprises and small enterprises         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           **TOTAL         8,045.94         5,744.20           **Droperty provisions         309.35         190.42           **Droperty plant & equipment and intangible assets           **Property, plant & equipment and intangible assets         455.69         263.43           **Capital work-in-progress         1,094.07         678.67           **Deferred ta	Reserves and surplus		
Long-term borrowings         860.00         803.46           Other long-term liabilities         2.00         2.00           Long-term provisions         109.37         60.38           Deferred tax liabilities (net)         6.07         21.06           Total coutstanding dues of micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than         359.09         155.50           micro enterprises and small enterprises         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           TOTAL         8,045.94         5744.20           TOTAL         8,045.94         5744.20           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         8         745.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         148.43		4,554.59	4,246.38
Other long-term provisions         2.00         2.00           Long-term provisions         109.37         6.036           Deferred tax liabilities (net)         6.07         21.06           Current liabilities           Trade payables           • Total outstanding dues of micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than         359.09         155.50           micro enterprises and small enterprises         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term borrowings         309.35         190.42           Entert term provisions         309.35         190.42           TOTAL         8,045.94         5,744.20           Roperty, plant & equipment and intangible assets         8         7,44.20           Property, plant & equipment and intangible assets         350.54         245.87           Intangible assets         455.99         263.43           Capital work-in-progress         385.05         509.72           Deferred tax assets (net)         2         -           Long term loans and advances         7.82         -           Other non-current assets			
Long-term provisions         109.37         60.38           Deferred tax liabilities (net)         6.07         21.06           Current liabilities         977.44         886.90           Current liabilities         877.44         886.90           Current liabilities           Total outstanding dues of micro enterprises and small enterprises         0.01         45.59           * Total outstanding dues of creditors other than         359.09         155.50           micro enterprises and small enterprises         0.01         45.59           Other current liabilities         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           TOTAL         8,045.94         5,744.20           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         8         245.87           Property, plant & equipment and intangible assets         350.54         245.87           Property, plant & equipment and intangible assets         1         25.69         26.34           Capital work-in-progress         350.54			
Perimet tax liabilities (net)   6.07   21.06			
Current liabilities         Trade payables           • Total outstanding dues of micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than micro enterprises and small enterprises         359.09         155.50           micro enterprises and small enterprises         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           TOTAL         8,045.94         5,744.20           TOTAL         8,045.94         5,744.20           ASSETS           Froperty, plant & equipment and intangible assets         8,045.94         245.87           Property, plant & equipment and intangible assets         455.69         263.48           Property, plant & equipment and intangible assets         455.69         263.48           Obar-current investments         385.05         509.72           Deferred tax assets (net)         1,094.07         678.67           Other non-current assets         148.43         117.56           Current assets         2,441.60         1,815.25           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60			
Current liabilities           Trade payables         0.01         45.59           • Total outstanding dues of micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than         359.09         155.50           micro enterprises and small enterprises         179.36         151.16           Other current liabilities         1,666.10         68.25           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           2,513.91         610.92           TOTAL         8,045.94         5,744.20           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         350.54         245.87           Intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         2,441.60         1,815.25           Current assets         4,104.58         2,470.34 <td>Deferred tax liabilities (net)</td> <td></td> <td></td>	Deferred tax liabilities (net)		
Trade payables         0.01         45.59           • Total outstanding dues of micro enterprises and small enterprises         359.09         155.50           • Total outstanding dues of creditors other than         359.09         155.50           micro enterprises and small enterprises         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           2,513.91         610.92           TOTAL         8,045.94         5,744.20           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         959.89         971.08           Other current assets		977.44	886.90
Trade payables         0.01         45.59           • Total outstanding dues of micro enterprises and small enterprises         359.09         155.50           • Total outstanding dues of creditors other than         359.09         155.50           micro enterprises and small enterprises         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           2,513.91         610.92           TOTAL         8,045.94         5,744.20           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         959.89         971.08           Other current assets	6		
• Total outstanding dues of micro enterprises and small enterprises         0.01         45.59           • Total outstanding dues of creditors other than micro enterprises and small enterprises         359.09         155.50           Other current liabilities         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           2,513.91         610.92           TOTAL         8,045.94         5,744.20           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         8,045.94         245.87           Property, plant & equipment and intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27 <td></td> <td></td> <td></td>			
• Total outstanding dues of creditors other than micro enterprises and small enterprises       359.09       155.50         Other current liabilities       179.36       151.16         Short-term borrowings       1,666.10       68.25         Short-term provisions       309.35       190.42         TOTAL       8,045.94       5,744.20         Non-current assets         Property, plant & equipment and intangible assets         Property, plant & equipment       350.54       245.87         Intangible assets       455.69       263.43         Capital work-in-progress       1,094.07       678.67         Non-current investments       385.05       509.72         Deferred tax assets (net)       2,441.60       1,815.25         Other non-current assets       148.43       117.56         Current assets       2,441.60       1,815.25         Trade receivables       4,104.58       2,470.34         Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         Other current assets       5,604.34       3,928.95		0.04	45.50
micro enterprises and small enterprises           Other current liabilities         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           TOTAL         8,045.94         5,744.20           Assets           Property, plant & equipment and intangible assets           Property, plant & equipment         350.54         245.87           Intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           Other current assets         5,604.34         3,928.95			
Other current liabilities         179.36         151.16           Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           TOTAL         2,513.91         610.92           TOTAL         Source of the property of the equipment and intangible assets           Property, plant & equipment and intangible assets         Property, plant & equipment and intangible assets           Property, plant & equipment and intangible assets         455.69         263.43           Capital work-in-progress         385.05         509.72           Non-current investments         385.05         509.72           Deferred tax assets (net)         7.82         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         5,604.34         3,928.95	=	359.09	155.50
Short-term borrowings         1,666.10         68.25           Short-term provisions         309.35         190.42           TOTAL         2,513.91         610.92           Non-current assets           Property, plant & equipment and intangible assets         8,045.94         245.87           Property, plant & equipment and intangible assets         350.54         245.87           Intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         2,441.60         1,815.25           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           Other current assets         5,604.34         3,928.95	·	170.26	151 14
Short-term provisions         309.35         190.42           TOTAL         2,513.91         610.92           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         8,045.94         245.87           Property, plant & equipment and intangible assets         350.54         245.87           Intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         7.82         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           Other current assets         5,604.34         3,928.95			
TOTAL         2,513.91         610.92           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         8,045.94         245.87           Property, plant & equipment Intangible assets         350.54         245.87           Intangible assets Capital work-in-progress         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments Deferred tax assets (net)         385.05         509.72           Ung term loans and advances Taxes         7.82         -           Other non-current assets         148.43         117.56           Current assets         2,441.60         1,815.25           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           Other current assets         5,604.34         3,928.95	•	,	
TOTAL         8,045.94         5,744.20           ASSETS           Non-current assets           Property, plant & equipment and intangible assets         Property, plant & equipment and intangible assets         350.54         245.87           Intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         2,441.60         1,815.25           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         5,604.34         3,928.95	Short-term provisions		
ASSETS           Non-current assets           Property, plant & equipment and intangible assets         350.54         245.87           Property, plant & equipment Intangible assets         455.69         263.43           Capital work-in-progress         1,094.07         678.67           Non-current investments         385.05         509.72           Deferred tax assets (net)         -         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           Current assets         2,441.60         1,815.25           Current assets         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           5,604.34         3,928.95	TOTAL		
Non-current assets         Property, plant & equipment and intangible assets       350.54       245.87         Property, plant & equipment Intangible assets       455.69       263.43         Capital work-in-progress       1,094.07       678.67         Non-current investments       385.05       509.72         Deferred tax assets (net)       -       -         Long term loans and advances       7.82       -         Other non-current assets       148.43       117.56         Current assets       2,441.60       1,815.25         Current assets       4,104.58       2,470.34         Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95		0,045,74	3,7 11,20
Property, plant & equipment and intangible assets       Property, plant & equipment       350.54       245.87         Intangible assets       455.69       263.43         Capital work-in-progress       1,094.07       678.67         Non-current investments       385.05       509.72         Deferred tax assets (net)       -       -         Long term loans and advances       7.82       -         Other non-current assets       148.43       117.56         Trade receivables       2,441.60       1,815.25         Current assets       4,104.58       2,470.34         Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95			
Property, plant & equipment Intangible assets       350.54       245.87         Intangible assets       455.69       263.43         Capital work-in-progress       1,094.07       678.67         Non-current investments       385.05       509.72         Deferred tax assets (net)       -       -         Long term loans and advances       7.82       -         Other non-current assets       148.43       117.56         Current assets       2,441.60       1,815.25         Trade receivables       4,104.58       2,470.34         Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95			
Intangible assets	1 7/1 11	350 54	245 87
Capital work-in-progress       1,094.07       678.67         Non-current investments       385.05       509.72         Deferred tax assets (net)       -         Long term loans and advances       7.82       -         Other non-current assets       148.43       117.56         Current assets       2,441.60       1,815.25         Trade receivables       4,104.58       2,470.34         Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95			
Non-current investments       385.05       509.72         Deferred tax assets (net)       -         Long term loans and advances       7.82       -         Other non-current assets       148.43       117.56         Current assets       2,441.60       1,815.25         Trade receivables       4,104.58       2,470.34         Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95	•		
Deferred tax assets (net)         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           2,441.60         1,815.25           Current assets           Trade receivables         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           5,604.34         3,928.95	capital Work in progress	1,071.07	0,0.0,
Deferred tax assets (net)         -           Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           2,441.60         1,815.25           Current assets           Trade receivables         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           5,604.34         3,928.95	Non-current investments	385.05	509.72
Long term loans and advances         7.82         -           Other non-current assets         148.43         117.56           2,441.60         1,815.25           Current assets         Trade receivables         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           5,604.34         3,928.95			•
Other non-current assets         148.43         117.56           Current assets         2,441.60         1,815.25           Trade receivables         4,104.58         2,470.34           Cash and bank balances         53.60         8.23           Short term loans and advances         486.27         479.30           Other current assets         959.89         971.08           5,604.34         3,928.95	, ,	7.82	
Current assets       2,441.60       1,815.25         Trade receivables       4,104.58       2,470.34         Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95	5		117.56
Current assets         Trade receivables       4,104.58       2,470.34         Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95			
Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95	Current assets	_,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Cash and bank balances       53.60       8.23         Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95	Trade receivables	4,104.58	2,470.34
Short term loans and advances       486.27       479.30         Other current assets       959.89       971.08         5,604.34       3,928.95	Cash and bank balances		*
5,604.34 3,928.95	Short term loans and advances		479.30
5,604.34 3,928.95	Other current assets	959.89	971.08
TOTAL 8,045.94 5,744.20			
8,045.94 5,744.20	TOTAL	0.045.04	F 7/1 00
	IUIAL	8,045.94	5,744.20

For and on behalf of the Board of Directors of Digikore Studjos Limited

(Formerly known as Digikore Studios Private Limited)

Abhi hek More Managing Director DIN: 00139618

Place: Pune

CIN: L92112PN2000PLC157681

Standalone Unaudited Financial results for the half year ended 30 September 2024

(Amount in INR lakh unless stated otherwise)

	As at September 30, 2024	For the year ended
	Unaudited	March 31, 2024 Audited
INCOME		
Revenue from Operations	2,213.04	4,496.15
Other Income	5.07	241.54
Total Revenue	2,218.11	4,737.69
EXPENSES		
Cost of Technical Subcontractors	197.46	568.38
Employee Benefits Expenses	765.84	1,201.13
Finance Costs	93.49	131.22
Depreciation and Amortization Expenses	110.21	118.25
Other Expenses	645.40	1,440.43
Total Expenses	1,812.40	3,459.41
Profit before tax Tax expenses:	405.71	1,278.28
Current tax		
Pertaining to profit for the current period	116.93	270.00
Adjustment of tax relating to earlier periods		-
Deferred tax	(14.99)	54.07
Total tax expense	101.94	324.07
Profit for the year	303.77	954.21
Basic (in INR)	4.80	19.04
Diluted (in INR)	4.80	19.04

For and on behalf of the Board of Directors of Digikore Studios Limited

(Formerly known as Digikore Studios Private Limited)

Abhishek More Managing Director DIN: 00139618 Place: Pune

# Digikore Studios Limited (Formerly known as Digikore Studios Private Limited) CIN: L92112PN2000PLC157681

Standalone Unaudited Cash flow statement (Amount in INR lakh unless stated otherwise)

	As at September 30, 2024	For the year ended March 31, 2024
Cash Flow from operating activities	Unaudited	Audited
Profit before tax	405.71	1,278.28
Adjustment to reconcile profit before tax to net cash		·
flows		
Depreciation/ amortization	110.21	118.25
Other income (tenancy rights)	-	(198.51)
Interest expense	93.49	131.22
Deferred tax asset reduction	(14.99)	
Operating profit before working capital changes	594.42	1,329.24
Movements in working capital:		
Increase / (decrease) in trade payables	158.01	(54.96)
Increase / (decrease) in provisions	117.67	(10.69)
Increase / (decrease) in other liabilities	28.20	(62.68)
Decrease / (increase) in trade receivables	(1,634.24)	(1,871.62)
Decrease / (increase) in inventories	- 1	• '
Decrease / (increase) in loans and advances	(6.97)	(212.26)
Decrease / (increase) in other current assets	11.20	(773.70)
Cash generated from /(used in) operations	(731.71)	(1,656.67)
Direct taxes paid (net of refunds)		0.00
Net cash flow from/ (used in) operating activities (A)	(731.71)	(1,656.67)
Cash Flow from investing activities		
Purchase of property, plant and equipment, including		(824.69)
intangible assets ,CWIP and capital advances	(712.33)	
Proceeds from sale of property, plant and equipment	•	
Purchase of non-current investments		(365.45)
Proceeds from sale/maturity of current investments	121.45	
Dividends received		
Net cash flow from/ (used in) investing activities (B)	(590.88)	(1,190.14)
Cash Flow from financing activities		
Proceeds From the issue of Equity Shares	-	2,707.01
Proceeds from long-term borrowings	(105.53)	715.22
Repayment of long-term borrowings	-	-
Proceeds from short-term borrowings	1,597.85	(17.39)
Repayment of short-term borrowings	•	(431.73)
Security deposit	(30.87)	11.96
Interest paid	(93.49)	(131.22)
Net cash flow from/ (used in) in financing activities	1,367.96	2,853.85
Net increase/(decrease) in cash and cash equivalents (A + B + C)	45.37	7.04
Effect of exchange differences on cash & cash		
equivalents held in foreign currency		
Effect of exchange differences on cash & cash	8.23	- 1.19

Components of cash and cash balances		
Cash and cash equivalents		
Balances with banks:		
- On current accounts	38.69	0.34
Cash on hand	14.91	7.89
	53.60	8.23
Amount disclosed under non-current assets (note 16)		
Total cash and bank balances at end of the year	53.60	8.23

For and on behalf of the Board of Directors of Digikore Studios Limited

(Formerly known as Digikore Studios Private Limited)

Abhishek More Managing Director DIN: 00139618 Place: Pune

CIN: L92112PN2000PLC157681

Consolidated Unaudited Statementment of profit and loss as restated

(Amount in INR lakh unless stated otherwise)

	For the Six Month ended		For the Year	
	September 30, 2024	March 31, 2024	September 30, 2023	Ended
	Unaudited	Audited	Unaudited	Audited
Continuing operations				
INCOME				
Revenue from operations	2,727.37	2,244.19	2,476.54	4,720.73
Other income	5.07	224.03	2.26	226.29
Total Revenue	2,732.44	2,468.22	2,478.80	4,947.02
EXPENSES				
Cost of Technical Subcontractors	197.46	535.61	212.39	748.00
Employee benefits expense	960.90	505.21	695.92	1,201.13
Finance costs	95.22	55.50	76.97	132.47
Depreciation and amortization expense	110.21	81.23	37.02	118.25
Other expenses	984.32	839.98	630.13	1,470.11
Exceptional items				
Total Expenses	2,348.11	2,017.53	1,652.43	3,669.96
Profit before tax	384.33	450.70	826.37	1,277.06
Tax expenses:			020107	.,
Current tax				
Pertaining to profit for the current perio Adjustment of tax relating to earlier per		67.61	202.39	270.00
Deferred tax	(14.99)	54.07		54.07
Total tax expense	101.94	121.68	202.39	324.07
Profit for the year	282.39	329.02	623.98	952.99
Earning per equity share [nominal value of sl Basic (in INR)	hare INR 10 (March 31, 4.46	, <b>2024: INR10]</b> 16.59	16.59	19.0
Diluted (in INR)	4.46	16.59	16.59	19.04

#### Notes:

- The financial results of the company has been prepared in accordance with Accounting Standards as notified by Ministry of Corporate
  Affairs pursuant to section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and
  Disclosure Requirements) Regulations 2015
- The above unaudited financial results are reviewed by Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on November 14, 2024.
- Figures have been re-grouped or reclassified, wherever necessary
- Figures of last half year of previous year ended March 31, 2024 are the balancing figures between the audited figures of year ended on March 31, 2024 and half year ended on September 30, 2023.
- Provision of tax has been made as per Income Tax Act, 1961. Tax expense includes Provision for Current Tax and provision for deffered Tax.
- The requirement of "AS 17 Segment Reporting" is not applicable on the company The company currently operates only in one business segment viz "Visual Effects Services (VFX)".

For and on behalf of the Board of Directors of Digikore Studios Limited

(Formerly known as Digikore Studios Private Limited)

Abhispek More Managing Director DIN: 00139618

Place: Pune

CIN: L92112PN2000PLC157681

Consolidated Unaudited Statement of Assets & Liabilties for the half year ended 30 September 2024

(Amount in INR lakh unless stated otherwise)

(Amount in INR lakh unless stated otherwise)	A + 6 + 20	
	As at September 30,	
	2024	As at March 31, 2024
EQUITY AND LIABILITIES	Unaudited	Audited
Shareholders' funds		
Share capital	633.28	633.28
Reserves and surplus	3,850.00	3,563.92
•	4,483.28	4,197.20
Non-current liabilities		
Long-term borrowings	860.00	803.46
Other long-term liabilities	2.00	2.00
Long-term provisions	109.37	60.38
Deferred tax liabilities (net)	6.07	21.06
	977.44	886.90
•	,,,,,	
Current liabilities		
Trade payables		
<ul> <li>Total outstanding dues of micro enterprises and sr</li> </ul>	0.01	45.50
<ul> <li>Total outstanding dues of micro enterprises and si</li> <li>Total outstanding dues of creditors other than</li> </ul>		45.59
-	413.68	224.78
micro enterprises and small enterprises	470.27	454.47
Other current liabilities	179.36	151.16
Short-term borrowings	1,666.10	68.25
Short-term provisions	311.97	190.42
	2,571.12	680.20
TOTAL	8,031.84	5,764.30
ASSETS		
Non-current assets		
Property, plant & equipment and intangible assets		
Property, plant & equipment	350.54	245.87
Intangible assets	455.69	263.43
Capital work-in-progress	1,021.50	629.79
, , ,	•	
Non-current investments	382.78	509.66
Deferred tax assets (net)		-
Long term loans and advances	7.82	-
Other non-current assets	148.43	117.56
- Cities from edifferit assets	2,366.76	1,766.31
Current assets	2,300.70	1,700.51
Trade receivables	4,148.80	2,470.34
	·	-
Cash and bank balances	64.02	69.94
Short term loans and advances	492.37	486.62
Other current assets	959.89	971.09
	5,665.08	3,997.99
TOTAL	8,031.84	5,764.30
·		

For and on behalf of the Board of Directors of **Digikore Studios Limited** 

(Formerly known as Digikore Studios Private Limited)

Abhishek More **Managing Director** DIN: 00139618

Place: Pune

CIN: L92112PN2000PLC157681

Consolidated Unaudited Financial results for the half year ended 30 September 2024

(Amount in INR lakh unless stated otherwise)

	As at September 30,	For the year ended
	2024	March 31, 2024
	Unaudited	Audited
INCOME		
Revenue from operations	2,727.37	4,720.73
Other income	5.07	226.29
Total Revenue	2,732.44	4,947.02
EXPENSES		
Cost of Technical Subcontractors	197.46	748.00
Employee benefits expense	960.90	1,201.13
Finance costs	95.22	132.47
Depreciation and amortization expense	110.21	118.25
Other expenses	984.32	1,470.11
Total Expenses	2,348.11	3,669.96
Profit before tax	384.33	1,277.06
Tax expenses: Current tax		
Pertaining to profit for the current period  Adjustment of tax relating to earlier periods	116.93	270.00
Deferred tax	(14.99)	54.07
Total tax expense	101.94	324.07
Profit for the year	282.39	952.99
Basic (in INR)	4.46	19.04
Diluted (in INR)	4.46	19.04

For and on behalf of the Board of Directors of Digikore Studios Limited (Formerly known as Digikore Studios Private

Limited)

Abhishek More Managing Director DIN: 00139618

Place: Pune

# Digikore Studios Limited (Formerly known as Digikore Studios Private Limited) CIN: L92112PN2000PLC157681

### Consolidated Unaudited Cash flow statement

(Amount in INR lakh unless stated otherwise)

	As at September 30,	For the year ended
	2024	March 31, 2024
Cash Flow from operating activities	Unaudited	Audited
Profit before tax	384.33	1,277.06
Adjustment to reconcile profit before tax to net cash		
flows		
Depreciation/ amortization	110.21	118.25
Other income (tenancy rights)	-	(198.51)
Interest expense	95.22	132.47
Deferred tax asset reduction	(14.99)	-
Operating profit before working capital changes	574.76	1,329.27
Movements in working capital:		
Increase / (decrease) in trade payables	143.32	(52.89)
Increase / (decrease) in provisions	119.65	(10.69)
Increase / (decrease) in other liabilities	28.20	(62.68)
Decrease / (increase) in trade receivables	(1,678.46)	(1,867.09)
Decrease / (increase) in inventories	-	
Decrease / (increase) in loans and advances	(5.75)	
Decrease / (increase) in other current assets	11.21	(775.38)
Cash generated from /(used in) operations	(807.07)	(1,439.46)
Direct taxes paid (net of refunds)		0.00
Net cash flow from/ (used in) operating activities (A	(807.07)	(1,439.46)
Cash Flow from investing activities		
Purchase of property, plant and equipment,	(100.11)	(775.81)
including intangible assets ,CWIP and capital	(688.64)	(245, 45)
Purchase of non-current investments	422.54	(365.45)
Proceeds from sale/maturity of current investments	123.56	
Dividends received	(5(5.00)	- (1.111.20)
Net cash flow from/ (used in) investing activities (B)	(565.08)	(1,141.26)
Cash Flow from financing activities		
Proceeds From the issue of Equity Shares		2,707.01
Proceeds from long-term borrowings	(105.53)	715.22
Proceeds from short-term borrowings	1,597.85	713.22
Repayment of short-term borrowings	1,597.85	(432.67)
Security deposit	(30.87)	11.96
Interest paid	(95.22)	(132.47)
Net cash flow from/ (used in) in financing activities	1,366.23	2,869.05
Net cash flow from (used in) in financing activities	1,300.23	2,007.03
Net increase/(decrease) in cash and cash equivalent	(5.92)	288.33
Net increase/(decrease) in cash and cash equivalent Effect of exchange differences on cash & cash	(3.72)	200.55
equivalents held in foreign currency		
Cash and cash equivalents at the beginning of the yea	69.94	1.19
Cash and bank balances at the end of the year	64.02	289.52
	1 USTUDIO	

Components of cash and cash balances		
Cash and cash equivalents		
Balances with banks:		
- On current accounts	49.11	62.05
Cash on hand	14.91	7.89
	64.02	69.94
Amount disclosed under non-current assets (note 16)		
Total cash and bank balances at end of the year	64.02	69.94

For and on behalf of the Board of Directors of Digikore Studios Limited (Formerly known as Digikore Studios Private

Limited)

Abhishek More Managing Director DIN: 00139618 Place: Pune