

Independent Auditor's Review Report on quarterly and year to date Unaudited Consolidated Financial Results of NXTDIGITAL Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

**To The Board of Directors
NXTDIGITAL Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of NXTDIGITAL Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 is limited primarily to inquiries of the Holding Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship
1.	NXTDIGITAL Limited	Holding Company
2.	IndusInd Media Communications Limited	Subsidiary Company
3.	OneOTT Intertainment Limited	Subsidiary Company
4.	Sangli Media Services Private Limited	Step down Subsidiary
5.	Bhima Riddhi Infotainment Private Limited	Step down Subsidiary
6.	Darpita Trading Company Private Limited	Step down Subsidiary
7.	Vinsat Digital Private Limited	Step down Subsidiary
8.	Sainath In Entertainment Private Limited	Step down Subsidiary
9.	IN Entertainment (India) Limited	Step down Subsidiary
10.	OneMahaNet Intertainment Private Limited	Step down Subsidiary
11.	USN Networks Private Limited	Step down Subsidiary
12.	Gold Star Noida Network Private Limited	Step down Subsidiary
13.	United Mysore Network Private Limited	Step down Subsidiary
14.	Apna Incable Broadband Services Private Limited	Step down Subsidiary
15.	Goldstar Infotainment Private Limited	Step down Subsidiary
16.	Ajanta Sky Darshan Private Limited	Step down Subsidiary
17.	Sunny Infotainment Private Limited	Step down Subsidiary
18.	RBL Digital Cable Network Private Limited	Step down Subsidiary
19.	Vistaar Telecommunication and Infrastructure Private Limited	Step down Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of five subsidiaries (including three step down subsidiaries) included in the unaudited consolidated financial results, whose interim financial results reflect total assets of Rs.1,12,534.99 Lakhs as at September 30, 2022 and total revenues of Rs. 9,935.62 Lakhs and Rs. 27,490.40 Lakhs, total net profit after tax of Rs. 658.33 Lakhs and Rs. 675.09 Lakhs and total comprehensive income of Rs. 758.51 Lakhs and Rs. 739.29 Lakhs, for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022 respectively, and cash outflows (net) of Rs. 755.80 Lakhs for the period from April 01, 2022 to September 30, 2022, as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our report on the Statement is not modified in respect of the above matter.



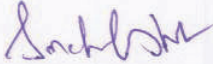
Haribhakti & Co. LLP
Chartered Accountants
701, Leela Business Park,
Andheri Kurla Road,
Andheri (East), Mumbai 400 059

S K Patodia & Associates
Chartered Accountants
Sunil Patodia Tower,
J B Nagar,
Andheri (East), Mumbai 400 099

7. The unaudited consolidated financial results includes the interim financial results of thirteen step down subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 3,136.08 Lakhs as at September 30, 2022 and total revenue of Rs. 832.64 Lakhs and Rs. 1,598.83 Lakhs, total net loss after tax of Rs. 34.21 Lakhs and Rs. 59.06 Lakhs and total comprehensive loss of Rs. 34.21 Lakhs and Rs. 59.06 Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022 respectively, and cash outflows (net) of Rs. 45.68 Lakhs for the period from April 01, 2022 to September 30, 2022, as considered in the unaudited consolidated financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

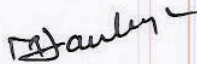
Our report on the Statement is not modified in respect of the above matter.

For Haribhakti & Co. LLP
Chartered Accountants
ICAI Firm Registration No.103523W/W100048


Snehal Shah
Partner
Membership No: 048539
UDIN: 22048539A2KRP65956
Place: Mumbai
Date: October 12, 2022



For S K Patodia & Associates
Chartered Accountants
ICAI Firm Registration No. 112723W


Sandeep Mandawewala
Partner
Membership No: 117917
UDIN: 22117917AZLENY7799
Place: Mumbai
Date: October 12, 2022



NXTDIGITAL LIMITED

Regd. Office : InCentre, 49/50, MIDC, 12th Road, Andheri (E), Mumbai 400 093

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30th SEPTEMBER, 2022

S. No.	Particulars	Quarter ended			Six months ended		(Rs. in Lakhs) Year ended
		30th September, 2022 (Unaudited)	30th June, 2022 (Unaudited)	30th September, 2021 (Unaudited)	30th September, 2022 (Unaudited)	30th September, 2021 (Unaudited)	
							31st March, 2022 (Audited)
1	Income from operations						
	(a) Revenue from operations	24,522.25	23,680.47	27,065.84	48,202.72	51,746.44	1,07,979.95
	(b) Other income	2,467.74	4,225.21	617.19	6,692.95	2,595.89	7,238.63
	Total Income from operations (net)	26,989.99	27,905.68	27,683.03	54,895.67	54,342.33	1,15,218.58
2	Expenses						
	(a) Purchase of network equipment and traded goods	884.71	1,435.48	1,569.41	2,320.19	2,846.73	4,490.33
	(b) Change in inventories of network cable and equipment	150.22	(505.82)	(598.47)	(355.60)	(454.22)	2,165.19
	(c) Operational expenses	12,031.38	14,556.96	13,399.62	26,588.34	25,750.85	52,206.53
	(d) Employee benefits expense	2,259.16	2,178.76	1,951.85	4,437.92	3,915.23	7,628.01
	(e) Finance costs	3,467.68	3,703.24	3,568.71	7,170.92	7,100.74	13,612.05
	(f) Depreciation and amortisation expense	6,753.20	5,860.18	5,420.72	12,613.38	10,860.68	22,329.98
	(g) Other expenses	6,138.86	4,831.18	6,196.84	10,970.04	11,994.37	23,106.23
	Total expenses	31,685.20	32,059.98	31,508.68	63,745.19	62,014.38	1,25,538.32
3	Profit / (Loss) before exceptional items and tax (1-2)	(4,695.22)	(4,154.30)	(3,825.65)	(8,849.52)	(7,672.05)	(10,319.74)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax from continuing operations	(4,695.22)	(4,154.30)	(3,825.65)	(8,849.52)	(7,672.05)	(10,319.74)
6	Tax expenses (net) of continuing operations						
	(a) Current tax (including for earlier years)	(9.91)	24.97	29.00	15.06	29.00	221.35
	(b) Deferred tax / (reversal)	92.77	(302.57)	(1,051.51)	(209.80)	(2,010.85)	(10,738.30)
	Total Tax expenses (net) of continuing operations	82.86	(277.60)	(1,022.51)	(194.74)	(1,981.85)	(10,516.95)
7	Net Profit / (Loss) after tax from continuing operations (5-6)	(4,778.08)	(3,876.70)	(2,803.14)	(8,654.78)	(5,690.20)	197.20
8	Profit / (Loss) before tax from discontinued operations	160.48	(66.39)	43.91	94.09	73.38	(8.98)
9	Tax Expense (net) of discontinued operations	18.25	(16.71)	(18.48)	1.54	(18.48)	(2.26)
10	Net Profit / (Loss) after tax from discontinued operations (8-9)	142.23	(49.68)	62.39	92.55	91.86	(6.72)
11	Net Profit / (Loss) for the quarter/year (7+10)	(4,635.85)	(3,926.38)	(2,740.75)	(8,562.23)	(5,598.34)	190.48



12	Other comprehensive income A. Items that will not be reclassified to profit or loss: (Continuing) (a) Net Profit / (Loss) on fair valuation of equity instruments through other comprehensive income (b) Re-measurement of defined benefit plans (c) Tax impact on above Total of items that will not be reclassified to profit or loss: (Continuing) B. Items that will not be reclassified to profit or loss: (Discontinued) (a) Net Profit / (Loss) on fair valuation of equity instruments through other comprehensive income (b) Net Profit / (Loss) on sale of equity instruments through other comprehensive income (b) Tax impact on above Total of items that will not be reclassified to profit or loss: (Discontinued) C. Items that will be reclassified to profit or loss (continuing): (a) Effective portion of gain / (loss) on hedging instrument in cash flow hedges (b) Tax impact on above Total items that will be reclassified to profit or loss (continuing) Total other comprehensive income / (loss) Total comprehensive income / (loss) (11+12)	129.76 (86.18) - 43.58 29.45 - (4.25) 25.20 (40.83) 10.24 (30.59) 38.19 (4,597.66) (4,796.17) 160.32 8.98 29.21 (4,787.19) 189.54 3,367.17	(35.97) - - (35.97) (11.70) - 2.16 (9.54) 15.01 (3.78) 11.23 (34.28) (3,960.66) (3,887.46) (38.92) (24.08) (10.20) (3,911.54) (49.13) 3,367.17	(15.78) (39.37) - (55.15) 45.77 - 4.32 50.09 (37.06) 9.33 (27.73) (32.79) (2,773.54) (2,988.88) 248.13 (39.00) 6.21 (3,027.88) 254.34 2,405.12	93.79 (86.18) - 7.61 17.75 - (2.09) 15.66 (25.82) 6.46 (19.36) 3.91 (8,558.32) (8,683.63) 121.40 (15.10) 19.01 (8,698.73) 140.41 3,367.17	- (39.37) - (39.37) 49.65 - 4.26 53.91 (32.07) 8.07 (24.00) (9.46) (5,607.80) (6,151.48) 553.14 (20.14) 10.68 (6,171.62) 563.82 2,405.12	(4.85) 55.85 (13.45) 37.55 (7.92) - 2.52 (5.40) (136.20) 29.78 (106.42) (74.27) 116.21 (1,269.54) 1,460.03 (72.71) (1.56) (1,342.25) 1,458.46 3,367.17 31,433.40
13							
14	Net Profit / (Loss) attributable to: - Owners - Non-controlling interests	(4,796.17) 160.32	(3,887.46) (38.92)	(2,988.88) 248.13	(8,683.63) 121.40	(6,151.48) 553.14	(1,269.54) 1,460.03
15	Other comprehensive income / (loss) attributable to: - Owners - Non-controlling interests	8.98 29.21	(24.08) (10.20)	(39.00) 6.21	(15.10) 19.01	(20.14) 10.68	(72.71) (1.56)
16	Total comprehensive income / (loss) attributable to: - Owners - Non-controlling interests	(4,787.19) 189.54	(3,911.54) (49.13)	(3,027.88) 254.34	(8,698.73) 140.41	(6,171.62) 563.82	(1,342.25) 1,458.46
17	Paid-up equity share capital (face value Rs. 10/-)	3,367.17	3,367.17	2,405.12	3,367.17	2,405.12	3,367.17
18	Reserves excluding Revaluation Reserve						31,433.40
19	Earnings per share (not annualised) (face value of Rs. 10/- per equity share)						
a.	For continuing operation: Basic (in Rs.) Diluted (in Rs.)	(14.66) (14.66)	(11.40) (11.40)	(12.43) (12.43)	(26.06) (26.06)	(25.58) (25.58)	(5.02) (5.02)
b.	For discontinued operation: Basic (in Rs.) Diluted (in Rs.)	0.42 0.42	(0.15) (0.15)	(0.16) (0.16)	0.27 0.27	(0.08) (0.08)	(0.02) (0.02)
c.	For continuing and discontinued operations: Basic (in Rs.) Diluted (in Rs.)	(14.24) (14.24)	(11.55) (11.55)	(12.59) (12.59)	(25.79) (25.79)	(25.66) (25.66)	(5.04) (5.04)

Notes :

1. The above unaudited consolidated financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
2. The above unaudited consolidated results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Holding Company at their respective meetings held on 12th October, 2022.
3. The Board of Directors of the Holding Company, at their meeting held on February 17, 2022, had, inter-alia, accorded approval to the Demerger of Digital, Media & Communications Business Undertaking alongwith the investments in its subsidiaries of the Holding Company vide a Draft Scheme of Arrangement between NXTDIGITAL Limited (the "Demerged Company" or "NDL") and Hinduja Global Solutions Limited (the "Resulting Company" or "HGS") and their respective shareholders. The Holding Company has made application to the BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on February 25, 2022 and February 26, 2022 respectively for seeking their No Objection on the Scheme of Arrangement under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 on proposed Scheme of Arrangement. BSE and NSE vide letter Ref. No. DCS/AMAL/TL/JP/2346/2022-23 dated May 31, 2022 and Ref No.: NSE/LIST/30195-II dated May 31, 2022, respectively, conveyed their no adverse observations with limited reference to those matters having a bearing on listing/de-listing/continuous listing requirements within the provisions of Listing Agreement, so as to enable the Holding company to file the scheme with Hon'ble NCLT. Subsequently, the Holding Company had filed the Company Scheme Application No. C.A. (CAA) - 155/2022 to Hon'ble National Company Law Tribunal, Mumbai Bench (NCLT) on June 9, 2022 seeking approval on the Scheme of Arrangement. After hearing the case, the NCLT vide its Order dated July 29, 2022 has, inter-alia, directed the Holding Company to convene the meeting of Equity Shareholders on September 2, 2022 for their approval on the Scheme. The Equity Shareholders of the Holding Company have approved the Scheme of Arrangement between NXTDIGITAL Limited and Hinduja Global Solutions Limited and their respective shareholders under the provisions of Sections 230-232 and other applicable provisions of the Companies Act, 2013 (Scheme of Arrangement), at their meeting held on September 2, 2022, with more than requisite majority i.e. 99.99% majority. Thereafter, the Holding Company has filed the Company Scheme Petition to the NCLT on September 08, 2022, for sanctioning the Scheme of Arrangement, which was admitted by the NCLT on September 23, 2022 and final hearing is pending. Pending approval of NCLT, no effect has been given in this unaudited Consolidated financial results.
4. The Board of Directors of the Holding Company at their meeting held on March 16, 2022, has inter alia accorded an in-principle approval for the scheme of arrangement i.e. merger of Hinduja Leyland Finance Limited with the Holding Company. The said scheme/ merger is subject to necessary statutory/ regulatory approvals and approval of shareholders and accordingly no effect has been given in this Unaudited Consolidated financial results.
5. Previous quarter/period items are regrouped/reclassified in line with the current quarter/period's presentation, if any.



Statement of assets and liabilities as at 30th September, 2022
(Amount in Rs Lakhs)

Particulars	As at 30th September, 2022	As at 31st March, 2022
ASSETS		
Non-current Assets		
Property, plant and equipment	34,984.31	46,903.00
Capital work-in-progress	642.85	625.61
Investment Properties	199.32	201.02
Right to use assets	46,125.76	29,222.70
Other intangible assets	27,251.79	28,485.71
Goodwill	13,232.03	13,232.03
Financial assets		
i) Investments	1,399.41	596.88
ii) Loans	350.00	350.00
iii) Other financial assets	1,874.29	5,322.72
Income tax assets (net)	7,678.93	6,831.55
Deferred tax assets (net)	33,736.53	33,529.60
Other non-current assets	4,047.91	3,684.12
Total Non-current Assets	1,71,523.13	1,68,984.93
Current Assets		
Inventories	3,029.99	2,434.67
Financial assets		
i) Investments	681.49	615.77
ii) Trade receivables	10,020.73	7,876.32
iii) Derivatives	-	-
iv) Cash and cash equivalents	2,310.87	2,876.04
v) Other bank balances	2,517.65	2,107.14
vi) Loans	7,542.29	8,459.99
vii) Other financial assets	919.76	490.73
viii) Financial assets classified as held for sale	-	526.17
ix) Unbilled receivables	2,845.08	1,344.73
Other current assets	12,009.24	6,727.12
Total Current Assets	41,877.10	33,458.67
Total Assets	2,13,400.23	2,02,443.61
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,367.17	3,367.17
Other equity	21,387.85	31,433.40
Equity attributable to the equity holders of the company	24,755.02	34,800.57
Non-controlling interest	15,580.19	15,439.79
Total Equity	40,335.21	50,240.36
Liabilities		
Non-current Liabilities		
Financial liabilities		
i) Borrowings	11,894.09	13,459.12
ii) Lease liability	31,372.09	20,942.74
iii) Other Financial Liabilities	2,012.68	1,702.22
Provisions	878.88	868.15
Deferred income	60.19	75.92
Total Non-current Liabilities	46,217.93	37,048.15
Current Liabilities		
Financial liabilities		
i) Borrowings	69,534.79	77,112.37
ii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	104.42	145.76
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	23,457.04	16,244.92
iii) Derivative	-	43.42
iv) Lease Liabilities	11,507.12	7,533.48
v) Other financial liabilities	13,009.92	6,265.71
Provisions	120.16	166.03
Current tax liabilities (net)	26.94	22.08
Deferred income	5,704.81	5,284.70
Other current liabilities	3,381.89	2,336.63
Total Current Liabilities	1,26,847.09	1,15,155.10
Total Liabilities	1,73,065.02	1,52,203.25
Total Equity and Liabilities	2,13,400.23	2,02,443.61



NXTDIGITAL LIMITED
Consolidated Statement of Cashflows for six months ended 30th September, 2022
(Amount in Rs Lakhs)

Particulars	For the six months ended 30th September, 2022	For the six months ended 30th September, 2021	For the year ended 31st March, 2022
A Cash flow from operating activities			
Profit/(Loss) before tax from continuing operations	(8,849.52)	(7,672.04)	(10,319.74)
Profit/(Loss) before tax from discontinuing operations	94.09	73.38	(8.98)
Adjustments for:			
Interest income	(1,713.12)	(642.84)	(1,264.02)
Dividend income	(12.11)	(5.58)	(2.11)
Gain on fair valuation of investments measured at fair value through profit or loss	(175.42)	(170.63)	(10.93)
Interest on income tax refund	(14.63)	(20.02)	(138.13)
Sundry credit balances no longer required written back	(2,479.45)	(1,366.07)	(3,760.55)
Unwinding of security deposit	(53.48)	(11.70)	(40.22)
Foreign currency fluctuation (gain) / loss	-	564.84	14.20
Amortisation of security deposit	62.02	12.30	44.30
Finance costs	7,170.92	5,869.28	13,612.05
Depreciation and amortisation expense	12,613.38	10,860.68	22,329.98
(Gain) / Loss on sale of property, plant and equipment	(1,389.01)	-	(921.28)
Advances written off	45.78	-	259.75
Bad debts / Provision for doubtful debts	662.92	972.65	2,035.79
	<u>14,717.80</u>	<u>16,062.92</u>	<u>32,158.83</u>
Operating (Loss) before working capital changes	<u>5,962.37</u>	<u>8,464.25</u>	<u>21,830.12</u>
Changes in operating assets and liabilities			
(Increase) / Decrease in derivative financial instruments	(43.42)	13.28	(84.49)
(Increase) in trade receivables	(2,807.33)	(3,333.69)	(2,794.14)
(Increase) / Decrease in other financial assets	(1,682.09)	(445.93)	(7,607.16)
(Increase) / Decrease in Inventories	(595.32)	(452.47)	2,165.19
(Increase) / Decrease in non-financial assets	(5,645.91)	503.41	(601.31)
Increase/(Decrease) in trade payables	9,652.67	7,640.94	(4,688.50)
Increase/(Decrease) in other financial liabilities	5,983.17	(2,302.59)	(10,080.63)
Increase/ (Decrease) in provisions	(35.14)	(101.11)	(1.31)
Increase / (Decrease) in other non-financial liabilities	1,045.26	264.84	(225.90)
	<u>5,871.90</u>	<u>1,786.69</u>	<u>(23,918.23)</u>
Cash (used in) operations	<u>11,834.27</u>	<u>10,250.95</u>	<u>(2,088.12)</u>
Taxes paid (net of refunds)	(840.11)	(98.27)	(560.97)
Net Cash (used in) operating activities (A)	<u>10,994.16</u>	<u>10,152.68</u>	<u>(2,649.08)</u>
B Cash flow from investing activities			
Interest income received	1,713.12	642.84	1,249.27
Dividend income received	12.11	5.58	2.11
Fixed deposits (placed) / redeemed and other bank balances	3,654.02	(218.99)	7,391.98
Purchase of property, plant and equipment / other intangible assets	(6,147.95)	(367.70)	(1,674.17)
Sale of property, plant and equipment / other intangible assets	12,467.14	-	2,195.14
Purchase of investments	(800.85)	-	-
Proceeds from sale of investments	634.18	16.37	42.61
	<u>11,531.78</u>	<u>78.10</u>	<u>9,206.93</u>
Net Cash from investing activities (B)	<u>11,531.78</u>	<u>78.10</u>	<u>9,206.93</u>
C Cash flow from financing activities			
Proceeds from rights issue of shares (net)	-	-	28,680.91
Receipt of (loans taken) / loans given (net)	-	-	77,538.00
Proceeds from / (Repayment) of lease liabilities	90,582.64	3,824.51	(13,131.99)
Repayment of borrowings taken (net of repayment)	(9,799.60)	(3,498.83)	(83,433.95)
Interest paid	(99,725.25)	(92.15)	(13,648.62)
Dividend paid	(2,802.03)	(5,869.28)	(992.68)
	<u>(1,346.86)</u>	<u>-</u>	<u>-</u>
Net cash used in financing activities (C)	<u>(23,091.10)</u>	<u>(5,635.74)</u>	<u>(4,988.33)</u>
Net increase / (decrease) in cash and cash equivalents (A+B+C)	<u>(565.16)</u>	<u>4,595.04</u>	<u>1,569.52</u>
Cash and cash equivalents at the beginning of the year	<u>2,876.04</u>	<u>1,306.52</u>	<u>1,306.52</u>
Cash and cash equivalent acquired on scheme of arrangement	-	-	-
Cash and cash equivalents at the end of the year	<u>2,310.87</u>	<u>5,901.56</u>	<u>2,876.04</u>
Cash and cash equivalents comprises of:			
Cash on hand	90.12	92.51	93.97
Balance with banks:			
- Current accounts	1,943.73	3,382.49	2,330.41
- Deposit accounts with original maturity of less than three months	183.68	2,323.41	385.95
- Deposit accounts with original maturity of more than 12 months	-	-	-
- Debit balance of cash credit facility	-	-	-
Cheques on hand	93.34	103.15	65.70
Total	<u>2,310.87</u>	<u>5,901.56</u>	<u>2,876.04</u>

Notes:

- The above consolidated statement of cash flows has been prepared under the "Indirect Method" as set out in Ind AS 7 on Statement of Cash Flows.
- Previous year's figures have been regrouped / rearranged wherever necessary, to conform to figures of the current year.



Segment Results

The Group's operating segments are established on the basis of those components of the Group that are evaluated regularly by the Board of Directors (the 'Chief Operating Decision Maker as defined in Ind AS 108 - 'Operating Segments'), in deciding how to allocate resources and in assessing performance. These have been identified taking into account nature of services, the differing risks and returns and the Internal business reporting systems.

S. No.	Particulars	Quarter ended				Six months ended		Year ended 31st March, 2022 (Audited)
		30th September, 2022 (Unaudited)	30th June, 2022 (Unaudited)	30th September, 2021 (Unaudited)	30th September, 2022 (Unaudited)	30th September, 2021 (Unaudited)		
1	Segment Revenue							
	(a) Media and Communication	24,522.25	23,680.47	27,065.84	48,202.72	51,746.44	1,01,049.70	
	(b) Others	-	-	-	-	-	6,930.25	
	(d) Unallocated	-	-	-	-	-	-	
2	Income from Continue operations	24,522.25	23,680.47	27,065.84	48,202.72	51,746.44	1,07,979.95	
	(c) Investments and Treasury (Discontinued)	160.48	(66.39)	43.91	94.09	73.38	(8.98)	
	Income from operations	24,682.73	23,614.08	27,109.75	48,296.81	51,819.82	1,07,970.97	
	Segment Results							
	(a) Media and Communication	(1,213.35)	(429.66)	(240.48)	(1,643.01)	(538.40)	(1,029.58)	
	(b) Others	(14.18)	(21.40)	(16.46)	(35.58)	(32.91)	4,321.91	
	(d) Unallocated	-	-	-	-	-	-	
	Total	(1,227.54)	(451.06)	(256.94)	(1,678.60)	(571.31)	3,292.33	
	(f) Less: Interest Expense	3,467.68	3,703.24	3,568.71	7,170.92	7,100.74	13,612.05	
	Profit / (Loss) before exceptional items and tax (Continue)	(4,695.22)	(4,154.30)	(3,825.65)	(8,849.52)	(7,672.05)	(10,319.72)	
	(c) Investments and Treasury (Discontinued)	160.48	(66.39)	43.91	94.09	73.38	(8.98)	
	Total	(4,534.74)	(4,220.69)	(3,781.73)	(8,755.43)	(7,598.67)	(10,328.70)	
3	Segment Assets							
	(a) Media and Communication	1,67,298.12	1,64,570.81	1,63,305.76	1,67,298.12	1,63,305.76	1,57,052.52	
	(b) Others	1,201.80	1,201.80	3,719.32	1,201.80	3,719.32	1,201.80	
	(c) Investments and Treasury (Discontinued)	-	448.07	625.95	-	625.95	526.17	
	(d) Unallocated	44,900.30	44,310.57	31,151.71	44,900.30	31,151.71	43,663.13	
	Total	2,13,400.23	2,10,531.25	1,98,802.74	2,13,400.23	1,98,802.74	2,02,443.61	
4	Segment Liabilities							
	(a) Media and Communication	1,88,276.87	1,79,470.31	1,82,287.53	1,88,276.87	1,82,287.53	1,67,501.63	
	(b) Others	5.73	8.62	-	5.73	-	-	
	(c) Investments and Treasury (Discontinued)	-	-	-	-	-	-	
	(d) Unallocated	362.61	163.26	45.56	362.61	45.56	141.41	
	Total	1,88,645.20	1,79,642.19	1,82,333.09	1,88,645.20	1,82,333.09	1,67,643.04	
5	Capital Employed (Segment Assets - Segment Liabilities)							
	(a) Media and Communication	(20,978.75)	(14,899.50)	(18,981.77)	(20,978.75)	(18,981.77)	(10,449.12)	
	(b) Others	1,196.07	1,193.18	3,719.32	1,196.07	3,719.32	1,201.80	
	(c) Investments and Treasury (Discontinued)	-	448.07	625.95	-	625.95	526.17	
	(d) Unallocated	44,537.69	44,147.31	31,106.15	44,537.69	31,106.15	43,521.72	
	Total	24,755.02	30,889.06	16,469.65	24,755.02	16,469.65	34,800.57	



For NxtDigital Limited

Amar Chintapanth
Amar Chintapanth

Whole Time Director and Chief Financial Officer

Place : Mumbai

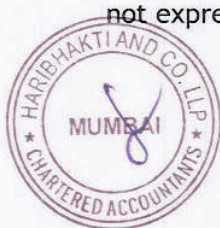
Date : 12th October, 2022

Independent Auditor's Review Report on quarterly and year to date Unaudited Standalone Financial Results of NXTDIGITAL Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)

To the Board of Directors

NXTDIGITAL Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of NXTDIGITAL Limited ("the Company") for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (hereinafter referred to as "the said Indian Accounting Standard") and other accounting principles generally accepted in India. 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 is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

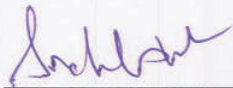


Haribhakti & Co. LLP
Chartered Accountants
701, Leela Business Park,
Andheri Kurla Road,
Andheri (East), Mumbai 400 059

S K Patodia & Associates
Chartered Accountants
Sunil Patodia Tower,
J B Nagar,
Andheri (East), Mumbai 400 099

4. Based on our review conducted 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 the recognition and measurement principles laid down in the said 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

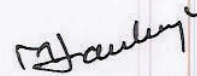
For Haribhakti & Co. LLP
Chartered Accountants
ICAI Firm Registration No.103523W/W100048



Snehal Shah
Partner
Membership No: 048539
UDIN: 22048539AZKQEN5820
Place: Mumbai
Date: October 12, 2022



For S K Patodia & Associates
Chartered Accountants
ICAI Firm Registration No. 112723W



Sandeep Mandawewala
Partner
Membership No: 117917
UDIN: 22117917AZLDYf6383
Place: Mumbai
Date: October 12, 2022



NXTDIGITAL LIMITED (FORMERLY KNOWN AS HINDUJA VENTURES LIMITED)

Regd. Office : InCentre, 49/50, MIDC, 12th Road, Andheri (E), Mumbai 400 093

CIN: L51900MH1985PLC036896, Website: www.nxtdigital.co.in, Email ID: investorgrievances@nxtdigital.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

S. No.	Particulars	Quarter ended			Six months ended		Year ended 31st March, 2022
		30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	
		(A) (Unaudited)	(B) (Unaudited)	(C) (Unaudited)	(D) (Unaudited)	(E) (Unaudited)	(F) (Audited)
1	Income from operations						
	(a) Revenue from operations	14,063.68	13,792.28	17,324.55	27,855.96	32,683.76	70,171.54
	(b) Other income	903.41	3,629.07	562.69	4,532.48	2,417.14	6,208.21
	Total Income from operations (net)	14,967.08	17,421.35	17,887.24	32,388.43	35,100.90	76,379.75
2	Expenses						
	(a) Purchase of network equipment and traded goods	94.94	337.61	137.02	432.55	357.17	551.44
	(b) Change in inventories of network cable and equipment	(40.19)	(295.52)	(93.75)	(335.71)	(140.68)	2,330.63
	(c) Operational expenses	8,271.68	8,682.60	8,856.69	16,954.28	17,621.29	34,615.30
	(d) Employee benefits expense	1,670.81	1,575.20	1,382.59	3,246.01	2,773.52	5,340.68
	(e) Finance costs	2,855.97	3,182.43	3,112.53	6,038.40	6,115.42	11,808.70
	(f) Depreciation and amortisation expense	4,278.33	4,619.25	4,402.51	8,897.58	8,800.37	17,588.55
	(g) Other expenses	3,470.50	3,130.73	4,177.03	6,601.23	7,900.97	14,686.11
	Total expenses	20,602.04	21,232.30	21,974.62	41,834.34	43,428.06	86,921.41
3	Profit / (Loss) before exceptional items and tax (1-2)	(5,634.95)	(3,810.95)	(4,087.38)	(9,445.90)	(8,327.16)	(10,541.66)
4	Exceptional items - Gain on loss of control	-	-	-	-	-	-
5	Profit / (Loss) before tax from continuing operations	(5,634.95)	(3,810.95)	(4,087.38)	(9,445.90)	(8,327.16)	(10,541.66)
6	Tax expenses (net) of continuing operations						
	(a) Current tax	(454.21)	(234.65)	(526.21)	(688.86)	(981.39)	(6,402.62)
	(b) Deferred tax / (reversal)	(454.21)	(234.65)	(526.21)	(688.86)	(981.39)	(6,402.62)
	Total Tax expenses (net) of continuing operations	(908.42)	(469.30)	(1,052.42)	(1,377.72)	(1,962.78)	(12,805.24)
7	Net Profit / (Loss) after tax from continuing operations (5-6)	(5,180.75)	(3,576.30)	(3,561.17)	(8,757.04)	(7,345.77)	(4,139.04)
8	Profit / (Loss) before tax from discontinued operations	160.48	(66.39)	43.91	94.09	73.38	(8.98)
9	Tax Expense (net) of discontinued operations	18.25	(16.71)	(18.48)	1.54	(18.48)	(2.26)
10	Net Profit / (Loss) after tax from discontinued operations (8-9)	142.23	(49.68)	62.39	92.55	91.86	(6.72)
11	Net Profit / (Loss) for the period (7+10)	(5,038.51)	(3,625.98)	(3,498.78)	(8,664.49)	(7,253.91)	(4,145.76)



12	Other comprehensive income						
	A. Items that will not be reclassified to profit or loss: (Continuing)						
	(a) Net Profit / (Loss) on fair valuation of equity instruments through other comprehensive income	-	-	-	-	-	-
	(b) Re-measurement of defined benefit plans	(56.60)	(35.37)	(56.60)	(35.37)	(56.60)	56.27
	(c) Tax impact on above	-	-	-	-	-	(14.16)
Total of items that will not be reclassified to profit or loss: (Continuing)		(56.60)	(35.37)	(56.60)	(35.37)	(56.60)	42.11
	B. Items that will not be reclassified to profit or loss: (Discontinuing)						
	(a) Net Profit / (Loss) on fair valuation of equity instruments through other comprehensive income	29.45	(11.70)	17.75	9.50	(7.92)	
	(b) Net Profit / (Loss) on sale of equity instruments through other comprehensive income	-	-	-	-	-	-
	(c) Tax impact on above	(4.25)	2.16	-2.09	4.26	2.52	
	Total of items that will not be reclassified to profit or loss: (Discontinuing)	25.20	(9.54)	15.66	13.76	(5.40)	
Total other comprehensive income / (loss)		(61.99)	1.69	(60.30)	(45.61)	(69.71)	
13	Total comprehensive income / (loss) (11+12)	(5,100.50)	(3,624.29)	(8,724.79)	(7,299.52)	(4,215.47)	
14	Paid-up equity share capital (face value Rs. 10/-)	3,367.17	3,367.17	3,367.17	2,405.12	3,367.17	3,367.17
15	Reserves excluding Revaluation Reserve						43,525.04
16	Earnings per share (not annualised)						
	(face value of Rs. 10/- per equity share)						
	a. For continuing operation:						
	Basic (in Rs.)	(15.39)	(10.62)	(26.01)	(30.54)	(15.04)	(15.04)
	Diluted (in Rs.)	(15.39)	(10.62)	(26.01)	(30.54)	(15.04)	(15.04)
	For discontinued operation:						
	Basic (in Rs.)	0.42	(0.15)	0.27	0.38	(0.02)	(0.02)
	Diluted (in Rs.)	0.42	(0.15)	0.27	0.38	(0.02)	(0.02)
	For continuing and discontinued						
	Basic (in Rs.)	(14.96)	(10.77)	(25.73)	(30.16)	(15.06)	(15.06)
Diluted (in Rs.)		(14.96)	(10.77)	(25.73)	(30.16)	(15.06)	(15.06)



Notes :

1. The above unaudited standalone financial results are prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
2. The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 12th October, 2022.
3. The Board of Directors of the Company, at their meeting held on February 17, 2022, had, inter-alia, accorded approval to the Demerger of Digital, Media & Communications Business Undertaking alongwith the Investments in its subsidiaries of the Company vide a Draft Scheme of Arrangement between NXTDIGITAL Limited (the "Demerged Company" or "NDL") and Hinduja Global Solutions Limited (the "Resulting Company" or "HGS") and their respective shareholders. The Company has made application to the BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on February 25, 2022 and February 26, 2022 respectively for seeking their No Objection on the Scheme of Arrangement under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 on proposed Scheme of Arrangement. BSE and NSE vide letter Ref. No. DCS/AMAL/TL/1P/2346/2022-23 dated May 31, 2022 and Ref No.: NSE/LIST/30195_II dated May 31, 2022 respectively, conveyed their no adverse observations with limited reference to those matters having a bearing on listing/de-listing/continuous listing requirements within the provisions of Listing Agreement, so as to enable the company to file the scheme with Hon'ble NCLT.. Subsequently, the Company had filed the Company Scheme Application No. C.A. (CAA) – 155/2022 to Hon'ble National Company Law Tribunal, Mumbai Bench (NCLT) on June 9, 2022 seeking approval on the Scheme of Arrangement. After hearing the case, the NCLT vide its Order dated July 29, 2022 has, inter-alia, directed the Company to convene the meeting of Equity Shareholders on September 2, 2022 for their approval on the Scheme. The Equity Shareholders of the Company have approved the Scheme of Arrangement between NXTDIGITAL Limited and Hinduja Global Solutions Limited and their respective shareholders under the provisions of Sections 230-232 and other applicable provisions of the Companies Act, 2013 (Scheme of Arrangement), at their meeting held on September 2, 2022, with more than requisite majority i.e. 99.99% majority. Thereafter, The Company has filed the Company Scheme Petition to the NCLT on September 08, 2022, for sanctioning the Scheme of Arrangement, which was admitted by the NCLT on September 23, 2022 and final hearing is pending. Pending approval of NCLT, no effect has been given in this standalone unaudited financial results.
4. The Board of Directors of the Company at their meeting held on March 16, 2022, has inter alia accorded an in-principle approval for a scheme of arrangement i.e. merger of Hinduja Leyland Finance Limited with the Company. The said scheme/ merger is subject to necessary statutory/ regulatory approvals and approval of shareholders and accordingly, no effect has been given in this standalone unaudited financial results.



NXTDIGITAL Limited
Statement of assets and liabilities as at 30th September, 2022
(Amount in Rs Lakhs)

	As At 30th September, 2022	As At 31st March, 2022
ASSETS		
1. Non-current assets		
Property, plant and equipment	42,763.02	51,365.31
Capital work-in-progress	207.46	443.61
Right to use asset	34,638.99	21,751.30
Other intangible assets	7,477.41	7,645.41
Financial assets		
Investments	34,860.49	34,841.05
Other financial assets	1,833.59	5,280.18
Non-Current tax asset (net)	5,622.85	4,921.43
Deferred tax assets (net)	25,285.14	24,599.11
Other non-current assets	3,909.25	3,550.58
Total Non-Current Assets	1,56,598.19	1,54,397.97
2. Current assets		
Inventories	2,327.36	1,991.65
Financial assets		
Investments	-	77.91
Trade receivables	4,759.44	4,819.50
Unbilled receivable	1,899.67	982.41
Cash and cash equivalents	933.07	696.76
Bank balances other than above	523.42	300.14
Other financial assets	92.43	154.49
Financial Assets classified as held for sale	-	526.17
Other current assets	8,009.69	4,379.16
Total Current Assets	18,545.08	13,928.19
Total Assets	1,75,143.27	1,68,326.16
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,367.17	3,367.17
Other equity	33,452.64	43,525.04
Total equity	36,819.81	46,892.21
Liabilities		
1. Non-current Liabilities		
Financial liabilities		
Borrowings	11,894.09	13,459.12
Lease hold liability	31,860.43	19,206.58
Provisions	650.66	615.18
Deferred income	37.08	61.44
Total Non-current Liabilities	44,442.26	33,342.32
2. Current Liabilities		
Financial liabilities		
Borrowings	55,113.75	63,266.45
Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	104.42	113.76
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	17,130.23	12,131.07
Derivatives	-	43.42
Lease hold Liability	4,034.01	4,036.03
Other financial liabilities	13,080.12	5,538.93
Provisions	89.37	79.06
Deferred income	2,517.03	2,308.03
Other current liabilities	1,812.27	574.87
Total Current Liabilities	93,881.20	88,091.63
Total Liabilities	1,38,323.46	1,21,433.95
Total Equity and Liabilities	1,75,143.27	1,68,326.16



Standalone Statement of cash flows for six months ended 30th September, 2022
(Amount in Rs Lakhs)

Particulars	For the six months ended September 30, 2022		For the six months ended September 30, 2022		Year ended March 31, 20
A Cash Flow from Operating Activities					
Profit / (Loss) before tax from continuing operations		(9,445.90)		(8,327.16)	(10,541.6
Profit / (Loss) before tax from discontinued operations		94.09		73.38	(8.9
Adjustments for:					
Depreciation and amortisation expense	8,897.58		8,800.37	17,588.55	
Net Loss/(Gain) on fair valuation and sale of investments	(31.79)		(80.10)	1.79	
Finance costs	6,038.40		6,115.42	11,808.70	
Interest income	(1,107.05)		(55.65)	(158.21)	
Interest on income-tax refund	-		-	(1.75)	
Dividend income	(5.05)		(1.84)	(2.11)	
Unwinding of security deposits	(53.48)		(11.70)	(40.22)	
Amortisation of security deposits	62.02		12.30	44.30	
Sundry credit balances written back	(1,074.65)		(1,364.07)	(2,866.62)	
Foreign currency fluctuations (net)	-		568.29	14.20	
Bad debts written off/ Provision for doubtful debts	598.70		817.63	1,668.26	
Advances written off	-		137.02	259.75	
Net loss/(profit) on sale/discardment of property, plant and equipment	(911.13)	12,413.55		14,937.67	(921.28)
					27,395.3
Operating Profit before working capital changes		3,061.74		6,683.89	16,844.7:
Changes in working capital:					
(Increase)/ Decrease in trade receivables	(538.64)		(1,482.15)	(2,283.88)	
Movement of derivatives (net)	(43.42)		13.28	(84.49)	
(Increase)/ Decrease in inventories	(335.71)		(140.68)	2,330.63	
(Increase)/ Decrease in other financial assets	(1,480.46)		(493.41)	(5,074.28)	
(Increase)/ Decrease in other assets	(3,989.20)		(933.81)	149.09	
(Decrease)/ Increase in trade payables	6,038.65		4,480.41	2,598.49	
(Decrease)/ Increase in provisions	(10.81)		(102.67)	10.47	
(Decrease)/ Increase in other financial liabilities	7,725.83		(2,114.08)	(11,144.41)	
(Decrease)/ Increase in other liabilities	1,236.64	8,602.88	504.87	(268.24)	(1,571.79)
					(15,070.11)
Cash generated from operations		11,664.62		6,415.65	1,774.54
Taxes paid net of refunds		(695.76)		(323.39)	(1,329.60)
Net Cash generated from Operating Activities (A)		10,968.86		6,092.26	444.94
B Cash Flow from Investing Activities					
Interest income	1,107.05		55.65	158.21	
Dividend income	5.05		1.84	2.11	
Payment / (Receipts) towards purchase of property, plant and equipment	(3,690.09)		(2,074.38)	(8,625.71)	
(Increase)/ Decrease in other bank balances	3,840.03		(211.83)	8,052.08	
Proceeds from sale of property, plant and equipment	7,891.93		4,114.87	2,195.14	
Proceeds from sale of investments	634.18	9,788.15	-	1,886.15	-
					1,781.83
Net Cash generated from Investing Activities (B)		9,788.15		1,886.15	1,781.83



Standalone Statement of cash flows for six months ended 30th September, 2022
(Amount in Rs Lakhs)

Particulars	For the six months ended September 30, 2022	For the six months ended September 30, 2022	Year ended March 31, 20
C Cash Flow from Financing Activities			
Proceeds from rights issue (net)	-		28,680.92
Receipt of loans given (net)	44,065.00	4,337.03	77,538.00
Repayment of borrowings taken (net of repayment)	(53,782.73)	-	(88,243.61)
Finance cost	(3,451.09)	(5,239.68)	(11,945.92)
Payment of lease liability	(6,005.02)	(2,918.77)	(7,188.68)
Dividend paid (including unclaimed)	(1,346.86)	-	(892.68)
	(20,520.70)	(3,821.42)	(2,051.9)
Net Cash (used in) / generated from Financing Activities (C)	(20,520.70)	(3,821.42)	(2,051.9)
Net increase /(decrease) in Cash and Cash Equivalents (A+B+C)	236.31	4,156.98	174.8
Cash and cash equivalents at the beginning of the year	696.76	521.96	521.9
Cash and cash equivalents at the end of the year	933.07	4,678.94	696.7
Cash and cash equivalents comprises of:			
Cash on hand	4.03	3.39	4.8
Cheques on hand	93.34	43.15	65.7
Balance with banks			
- Current accounts	835.70	2,395.99	325.1
- deposit accounts with original maturity of less than three months	-	2,236.41	301.0
- debit balance of cash credit facility	-	-	-
Total	933.07	4,678.94	696.7



5 Segment Results

The Company's operating segments are established on the basis of those components of the Company that are evaluated regularly by the Board of Directors (the 'Chief Operating Decision Maker as defined in Ind AS 108 - 'Operating Segments'), in deciding how to allocate resources and in assessing performance. These have been identified taking into account nature of services, the differing risks and returns and the Internal business reporting systems.

S. No.	Particulars	Quarter ended			Six months ended			Year ended	
		30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	30th September, 2021	31st March, 2022	
		(A) (Unaudited)	(B) (Unaudited)	(C) (Unaudited)	(D) (Unaudited)	(E) (Unaudited)	(F) (Audited)		
1	Segment Revenue								
	(a) Media and Communication	14,063.68	13,792.28	17,324.55	27,855.96	32,683.76		63,241.29	
	(b) Others	-	-	-	-	-		6,930.25	
	(d) Unallocated	-	-	-	-	-		-	
2	Income from Continuing operations	14,063.68	13,792.28	17,324.55	27,855.96	32,683.76		70,171.54	
	(c) Investments and Treasury (Discontinued)	160.48	(66.39)	43.91	94.09	73.38		(8.98)	
	Income from operations	14,224.16	13,725.89	17,368.46	27,950.05	32,757.14		70,162.56	
	Segment Results								
3	(a) Media and Communication	(2,764.80)	(607.12)	(958.38)	(3,371.92)	(2,178.83)		(3,054.87)	
	(b) Others	(14.18)	(21.40)	(16.47)	(35.58)	(32.91)		4,321.91	
	(d) Unallocated	-	-	-	-	-		-	
	Total	(2,778.98)	(628.52)	(974.85)	(3,407.50)	(2,211.74)		1,267.04	
4	(l) Less: Interest Expense	2,855.97	3,182.43	3,112.53	6,038.40	6,115.42		11,808.70	
	Profit / (Loss) before exceptional items and tax (Continuing)	(5,634.95)	(3,810.95)	(4,087.38)	(9,445.90)	(8,327.16)		(10,541.66)	
	(c) Investments and Treasury (Discontinued)	160.48	(66.39)	43.91	94.09	73.38		(8.98)	
	Total	(5,474.47)	(3,877.34)	(4,043.47)	(9,351.81)	(8,253.78)		(10,550.64)	
5	Segment Assets								
	(a) Media and Communication	1,39,512.39	1,39,241.47	1,44,168.19	1,39,512.39	1,44,168.19		1,33,777.75	
	(b) Others	1,201.80	1,201.80	3,719.32	1,201.80	3,719.32		1,201.80	
	(c) Investments and Treasury (Discontinued)	-	448.07	625.95	-	625.95		526.17	
6	(d) Unallocated	34,429.08	33,522.18	23,203.77	34,429.08	23,203.77		32,820.44	
	Total	1,75,143.27	1,74,413.52	1,71,717.23	1,75,143.27	1,71,717.23		1,68,326.16	
	Segment Liabilities								
	(a) Media and Communication	1,37,955.12	1,30,974.47	1,55,651.74	1,37,955.12	1,55,651.74		1,21,292.54	
7	(b) Others	5.73	8.62	-	5.73	-		-	
	(c) Investments and Treasury (Discontinued)	-	-	-	-	-		-	
	(d) Unallocated	362.61	163.26	45.56	362.61	45.56		141.41	
	Total	1,38,323.46	1,31,146.35	1,55,697.30	1,38,323.46	1,55,697.30		1,21,433.95	
8	Capital Employed (Segment Assets - Segment Liabilities)								
	(a) Media and Communication	1,557.27	8,267.00	(11,483.55)	1,557.27	(11,483.55)		12,485.21	
	(b) Others	1,196.07	1,193.18	3,719.32	1,196.07	3,719.32		1,201.80	
	(c) Investments and Treasury (Discontinued)	-	448.07	625.95	-	625.95		526.17	
9	(d) Unallocated	34,066.47	33,358.92	23,158.21	34,066.47	23,158.21		32,679.03	
	Total	36,819.81	43,267.17	16,019.93	36,819.81	16,019.93		46,892.21	

6 Previous quarter/period items are regrouped/reclassified in line with the current quarter/period's presentation, if any.

For NTD DIGITAL LIMITED
Amar Chintapanth
Whole Time Director and Chief Financial Officer



Place : Mumbai
Date : 12th October, 2022