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

02nd November, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C-1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051

Scrip Code: 542685

Trading Symbol: DGCONTENT

Subject: Outcome of the Board Meeting held on 02nd November, 2026 and Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("SEBI LODR")

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. 02nd, November, 2026 (which commenced at 12:00 P.M. and concluded at 12:55 P.M.) has, inter-alia, transacted the following businesses:

1. Approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended on 30th September, 2026, pursuant to Regulation 33 of the SEBI Listing Regulations; ***(enclosed herewith)***

2. Took on record the Limited Review Report of M/s S.R Batliboi & Associates LLP, Chartered Accountants (Statutory Auditors) on the above UFRs; ***(enclosed herewith)***

This information is also being uploaded on the website of the Company i.e. *www.digicontent.co.in*.

You are hereby requested to take the above information on record.

Thanking you,

Yours Faithfully,
For **Digicontent Limited**

Shubham Jain
Digitally signed by Shubham Jain
Date: 2026.11.02 12:59:19 +05'30'

(Shubham Jain)
Company Secretary
M. No.: A58662

Encl.: *As above*

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

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Digicontent Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Digicontent Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and six month ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
   a. Digicontent Limited
   b. HT Digital Streams Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

Nikhil Aggarwal

per Nikhil Aggarwal
Partner
Membership No.: 504274

S.R. Batliboi & Associates LLP Gurugram

UDIN: 26504274AGVIPR6886

Place: New Delhi
Date: November 02, 2026

Digicontent Limited
CIN:- L74999DL2017PLC322147
Registered Office: Hindustan Times House ,2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001, India
Tel: +91-11- 6656 1234 Fax: +91-11-6656 1270
Website:- www.digicontent.co.in E-mail:-investor@digicontent.co.in
Un-audited consolidated financial results for the quarter and six months ended September 30, 2026

Statement of un-audited consolidated financial results for the quarter and six months ended September 30, 2026

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2026 Un-audited	30.06.2026 Un-audited	30.09.2025 Un-audited	30.09.2026 Un-audited	30.09.2025 Un-audited	31.03.2026 Audited
1	**Income**						
	a) Revenue from operations	13,281	12,330	13,179	25,611	24,224	48,873
	b) Other income	45	61	214	106	261	471
	Total income	**13,326**	**12,391**	**13,393**	**25,717**	**24,485**	**49,344**
2	**Expenses**						
	a) Employee benefits expense	5,615	5,552	5,918	11,167	11,903	23,314
	b) Finance costs	237	246	289	483	581	1,179
	c) Depreciation and amortisation expense	190	189	197	379	394	785
	d) Other expenses	6,628	6,590	5,628	13,218	10,454	21,972
	Total expenses	**12,670**	**12,577**	**12,032**	**25,247**	**23,332**	**47,250**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**656**	**(186)**	**1,361**	**470**	**1,153**	**2,094**
3a	**Earnings before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items**	**1,083**	**249**	**1,847**	**1,332**	**2,128**	**4,058**
4	Exceptional items (loss)	-	-	-	-	-	(1,589)
5	**Profit/(loss) before tax (3+4)**	**656**	**(186)**	**1,361**	**470**	**1,153**	**505**
6	**Tax expense**						
	a) Current tax charge	264	9	464	273	492	1,296
	b) Deferred tax credit	(35)	(2)	(55)	(37)	(58)	(872)
	Total tax expense	**229**	**7**	**409**	**236**	**434**	**424**
7	**Profit/(loss) after tax (5-6)**	**427**	**(193)**	**952**	**234**	**719**	**81**
8	**Other comprehensive income (net of tax)**						
	a) Items that will not be reclassified to profit or loss	(96)	80	82	(16)	130	315
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income/(loss)	**(96)**	**80**	**82**	**(16)**	**130**	**315**
9	**Total comprehensive income/(loss) (7+8)**	**331**	**(113)**	**1,034**	**218**	**849**	**396**
10	Paid-up equity share capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164	1,164
11	Other equity excluding revaluation reserves as per the balance sheet						2,529
12	Earnings/(loss) per share						
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	Basic	0.73	(0.33)	1.64	0.40	1.24	0.14
	Diluted	0.68	(0.33)	1.56	0.37	1.19	0.13

DIGI CONTENT LIMITED

S.R. Batliboi & Associates LLP Gurugram

Notes :

1 The standalone financial results of following entity have been consolidated with the financial results of Digicontent Limited (' the Company '), hereinafter referred to as **"the Group":**

Wholly-owned Subsidiary
HT Digital Streams Limited (HTDSL)

2 The above un-audited consolidated financial results for the quarter and six months ended September 30, 2026 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on November 2, 2026. The Statutory Auditors of the Company have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified review conclusion.

3 The consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

4 The Company has entered into an arrangement for the assignment/ transfer of the domain and intellectual property rights associated with its in-store music business conducted under the brand "FabPlay", for a consideration of INR 100 lakhs. The arrangement was subject to the approval of the Board of Directors, which was obtained on October 1, 2026, subsequent to the end of the quarter. Accordingly, the transaction has not been given effect to in these financial results. An amount of INR 5 lakhs received from the other party as at September 30, 2026, has been classified as an advance and disclosed under "Contract Liabilities".

5 The Group is engaged in the business of "Entertainment & Digital Innovation Business" which is the only reportable segment as per Ind AS 108 on Operating Segments.

6 The unaudited standalone financial results of the Company for the quarter and six months ended September 30, 2026 will be filed with BSE and NSE and are also available on Company's website "www.digicontent.co.in". The key standalone financial information for the quarter and six months ended September 30, 2026 are as under:

(INR in lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
Revenue from operations	29	30	30	59	61	119
(Loss) before tax	(233)	(216)	(177)	(449)	(482)	(1,018)
(Loss) after tax	(233)	(216)	(177)	(449)	(482)	(1,018)
Total comprehensive (loss)	(233)	(216)	(179)	(449)	(482)	(1,017)

7 The certificate of CEO and CFO in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.

8 During the six months ended September 30, 2026, the Company granted 15.01 lakhs Restricted Stock Units (RSU) to the Eligible Employees under "Digicontent Limited - Restricted Stock Unit Plan 2025" ("RSU Scheme - 2025").

9 On September 3, 2026, pursuant to the approval of the members of the Company, receipt of in-principle approvals from BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE"), and receipt of an amount of INR 930 lakhs, being 25% of the Warrant Issue Price from the proposed allottees, the Share Allotment Committee of the Board of Directors of the Company approved the allotment of 14,085,571 warrants on a preferential basis at an issue price of INR 26.41 per warrant, aggregating to INR 3,720 lakhs. The allotment comprised 3,597,122 warrants to the Promoter ("Promoter Warrants") and 10,488,449 warrants to non-promoters ("Non-Promoter Warrants"). Each warrant entitles the holder to subscribe to one fully paid-up equity share of the Company of face value of INR 2 each, upon payment of the balance 75% of the Warrant Issue Price, in accordance with the applicable terms and conditions.

DIGI CONTENT LIMITED

S.R. Batliboi & Associates LLP Gurugram

10	Consolidated Balance Sheet as at September 30, 2026 is as given below:		(INR in Lakhs)
	Particulars	**As at September 30, 2026 Un-audited**	**As at March 31, 2026 Audited**
A	**ASSETS**		
1)	**Non-current assets**		
	(a) Property, plant and equipment	1,335	1,443
	(b) Right-of- use assets	5,461	5,687
	(c) Intangible assets	163	191
	(d) Financial assets		
	(i) Investments	15	15
	(ii) Other financial assets	90	86
	(e) Deferred tax assets (net)	1,644	1,601
	(f) Non-current tax assets (net)	1,785	865
	Total non-current assets	**10,493**	**9,888**
2)	**Current assets**		
	(a) Financial assets		
	(i) Investments	200	3,418
	(ii) Trade receivables	9,038	9,047
	(iii) Cash and cash equivalents	569	981
	(iv) Other financial assets	1,194	1,157
	(b) Contract assets	866	217
	(c) Other current assets	852	562
	Total current assets	**12,719**	**15,382**
	Total assets	**23,212**	**25,270**
B	**EQUITY AND LIABILITIES**		
1)	**Equity**		
	(a) Equity share capital	1,164	1,164
	(b) Other equity	3,924	2,529
	Total equity	**5,088**	**3,693**
2)	**Liabilities**		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2	3,280
	(ii) Lease liabilities	6,283	6,374
	(iii) Other financial liabilities	69	103
	(b) Provisions	1,590	1,545
	Total non-current liabilities	**7,944**	**11,302**
	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	171	153
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	113	469
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,763	4,140
	(iii) Other financial liabilities	1,334	1,748
	(b) Contract liabilities	1,697	1,837
	(c) Other current Liabilities	552	629
	(d) Provisions	1,550	1,299
	Total current liabilities	**10,180**	**10,275**
	Total liabilities	**18,124**	**21,577**
	Total equity and liabilities	**23,212**	**25,270**

DIGI CONTENT LIMITED

S.R. Batliboi & Associates LLP Gurugram

11. Consolidated Statement of Cash Flow for the six months ended September 30, 2026 is as given below:

Particulars	September 30, 2026 INR Lakhs Un-audited	September 30, 2025 INR Lakhs Un-audited
Cash flows from operating activities		
Profit before tax from operations:	470	1,153
Adjustments to reconcile profit before tax to net cash flows:		
Interest/finance income from investments and others	(90)	(72)
Depreciation and amortisation expense	379	394
Interest on inter corporate deposit and lease liabilities	483	581
Allowance for bad and doubtful receivables and advances	142	40
Writeback of unclaimed balances	(79)	(157)
Unrealised exchange differences (net)	-	13
Employee stock option expense	248	253
Cash flows from operating activities before changes in following assets and liabilities	**1,553**	**2,205**
Changes in operating assets and liabilities		
Increase in trade receivables	(134)	(841)
Increase in current and non-current financial assets and other current and non-current assets	(940)	(538)
(Decrease)/increase in current and non-current financial liabilities and other current and non-current liabilities and provisions	(46)	1,198
Cash generated from operations	**433**	**2,024**
Income taxes paid (net)	(1,193)	(1,270)
Net cash (outflows)/inflows from operating activities (A)	**(760)**	**754**
Cash flows from investing activities		
Interest income	69	78
Fixed deposits matured	-	25
Purchase of investments	(7,720)	(5,778)
Proceeds from sale of investments	10,920	6,106
Purchase of property, plant and equipment & intangible assets	(17)	(66)
Net cash inflows from investing activities (B)	**3,252**	**365**
Cash flow from financing activities		
Repayment of inter-corporate deposits	(2,120)	(878)
Repayment of lease liabilities	(72)	(91)
Interest paid	(1,642)	(691)
Money received against share warrants	930	-
Net cash outflows from financing activities (C)	**(2,904)**	**(1,660)**
Net decrease in cash and cash equivalents (D= A+B+C)	**(412)**	**(541)**
Cash and cash equivalents at the beginning of the period (E)	981	173
Cash and cash equivalents at period end (D+E)	**569**	**(368)**
Components of cash & cash equivalents as at end of the period		
Cash in hand	-	-
Balances with banks-		
- deposits with original maturity of less than three months	-	-
- on current accounts	569	173
Total cash and cash equivalents	**569**	**173**
Less: Bank overdraft	-	(541)
Cash and cash equivalents as per Cash Flow Statement	**569**	**(368)**

For and on behalf of the Board of Directors

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

New Delhi
November 2, 2026

DIGI CONTENT LIMITED

Jatinbol & Associates

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Digicontent Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Digicontent Limited (the "Company") for the quarter and six month ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

Nikhil Aggarwal

per Nikhil Aggarwal
Partner
Membership No.: 504274

S.R. Batliboi & Associates LLP Gurugram

UDIN: 26504274FAWUEY7690

Place: New Delhi
Date: November 02, 2026

Digicontent Limited
CIN:- L74999DL2017PLC322147
Registered Office: Hindustan Times House ,2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001, India
Tel: +91-11- 6656 1234 Fax: +91-11-6656 1270
Website:- www.digicontent.co.in E-mail:-investor@digicontent.co.in
Un-audited standalone financial results for the quarter and six months ended September 30, 2026

Statement of un-audited standalone financial results for the quarter and six months ended September 30, 2026

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2026 Un-audited	30.06.2026 Un-audited	30.09.2025 Un-audited	30.09.2026 Un-audited	30.09.2025 Un-audited	31.03.2026 Audited
1	**Income**						
	a) Revenue from operations	29	30	30	59	61	119
	b) Other income	18	18	120	36	139	186
	Total income	**47**	**48**	**150**	**95**	**200**	**305**
2	**Expenses**						
	a) Employee benefits expense	11	9	23	20	51	70
	b) Finance costs	213	216	255	429	533	971
	c) Depreciation and amortisation expense*	-	-	-	-	-	-
	d) Other expenses	56	39	49	95	98	281
	Total expenses	**280**	**264**	**327**	**544**	**682**	**1,322**
3	**(Loss) before exceptional items and tax (1-2)**	**(233)**	**(216)**	**(177)**	**(449)**	**(482)**	**(1,017)**
3a	**(Loss)/earnings before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items**	**(20)**	**-**	**78**	**(20)**	**51**	**(46)**
4	Exceptional items (loss)	-	-	-	-	-	(1)
5	**(Loss) before tax (3+4)**	**(233)**	**(216)**	**(177)**	**(449)**	**(482)**	**(1,018)**
6	**Tax expense**						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
7	**(Loss) after tax (5-6)**	**(233)**	**(216)**	**(177)**	**(449)**	**(482)**	**(1,018)**
8	**Other comprehensive income (net of tax)**						
	a) Items that will not be reclassified to profit or loss	-	-	(2)	-	-	1
	Total other comprehensive income/(loss)	-	-	**(2)**	-	-	**1**
9	**Total comprehensive (loss) (7+8)**	**(233)**	**(216)**	**(179)**	**(449)**	**(482)**	**(1,017)**
10	Paid-up equity share capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164	1,164
11	Other equity excluding revaluation reserves as per the balance sheet						1,169
12	(Loss) per share (of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	Basic & Diluted	(0.40)	(0.37)	(0.30)	(0.77)	(0.83)	(1.75)

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

DIGI CONTENT LIMITED

S.R. Batliboi & Associates LLP Gurugram

Notes :

1 The above un-audited standalone financial results for the quarter and six months ended September 30, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 2, 2026. The Statutory Auditors of the Company have conducted "Limited Review" of these results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and have issued an unmodified review conclusion.

2 The standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

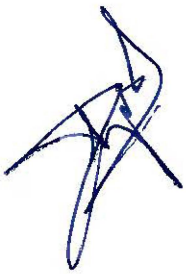
3 The Company has entered into an arrangement for the assignment/transfer of the domain and intellectual property associated with its in-store music business conducted under the brand "FabPlay", for a consideration of INR 100 lakhs. The arrangement was subject to the approval of the Board of Directors, which was obtained on October 1, 2026, subsequent to the end of the quarter. Accordingly, the transaction has not been given effect to in these financial results. An amount of INR 5 lakhs received from the other party as at September 30, 2026, has been classified as an advance and disclosed under "Contract Liabilities".
The Company, through its wholly owned subsidiary HT Digital Streams Limited (HTDSL), continues to operate in the "Entertainment & Digital Innovation Business" which is the only reportable segment under Ind AS 108, Operating Segments.

4 The certificate of CEO and CFO in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.

5 During the six months ended September 30, 2026, the Company granted 15.01 lakhs Restricted Stock Units (RSU) to the Eligible Employees under "Digicontent Limited - Restricted Stock Unit Plan 2025" ("RSU Scheme - 2025").

6 During the quarter ended September 30, 2026, HTDSL has carried out buy back of its 29.27 lakhs fully paid up equity shares of INR 10 each held by the Company [representing 25% of total equity share capital (in number) of HTDSL], at a price of INR 87.68 per equity share. Impact of the buy-back has been considered in Company's standalone financial results. The aforesaid buy-back will not entail any change in the shareholding pattern of HTDSL, as it continues to be a wholly-owned subsidiary of the Company.

7 On September 3, 2026, pursuant to the approval of the members of the Company, receipt of in-principle approvals from BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE"), and receipt of an amount of INR 930 lakhs, being 25% of the Warrant Issue Price from the proposed allottees, the Share Allotment Committee of the Board of Directors of the Company approved the allotment of 14,085,571 warrants on a preferential basis at an issue price of INR 26.41 per warrant, aggregating to INR 3,720 lakhs. The allotment comprised 3,597,122 warrants to the Promoter ("Promoter Warrants") and 10,488,449 warrants to non-promoters ("Non-Promoter Warrants"). Each warrant entitles the holder to subscribe to one fully paid-up equity share of the Company of face value of INR 2 each, upon payment of the balance 75% of the Warrant Issue Price, in accordance with the applicable terms and conditions.







8	Standalone Balance Sheet as at September 30, 2026 is as given below :		(INR in Lakhs)
	Particulars	**As at September 30, 2026 Un-audited**	**As at March 31, 2026 Audited**
A	**ASSETS**		
1)	**Non-current assets**		
	(a) Property, plant and equipment*	-	-
	(b) Intangible assets*	-	-
	(c) Financial assets		
	(i) Investment in subsidiary	7,699	10,265
	(ii) Other Investments	5	5
	(d) Non-current tax assets (net)	123	123
	Total non-current assets	**7,827**	**10,393**
2)	**Current assets**		
	(a) Financial assets		
	(i) Trade receivables	64	69
	(ii) Cash and cash equivalents	43	20
	(iii) Bank balances other than (ii) above*	-	-
	(iv) Other financial assets	1,190	1,156
	(b) Other current assets	285	151
	Total current assets	**1,582**	**1,396**
	Total assets	**9,409**	**11,789**
B	**EQUITY AND LIABILITIES**		
1)	**Equity**		
	(a) Equity share capital	1,164	1,164
	(b) Other equity	1,900	1,169
	Total equity	**3,064**	**2,333**
2)	**Liabilities**		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	6,290	9,408
	(b) Provisions	2	2
	Total non-current liabilities	**6,292**	**9,410**
	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises*	1	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	34	33
	(ii) Other financial liabilities	1	3
	(b) Other current liabilities	5	1
	(c) Contract liabilities	10	7
	(d) Provisions	2	2
	Total current liabilities	**53**	**46**
	Total liabilities	**6,345**	**9,456**
	Total equity and liabilities	**9,409**	**11,789**

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

DIGI CONTENT LIMITED

S.R. Batliboi & Associates LLP Gurugram

9 Standalone Statement of Cash Flow for the six months ended September 30, 2026 is as given below :

Particulars	September 30, 2026 INR Lakhs Un-audited	September 30, 2025 INR Lakhs Un-audited
Cash flows from operating activities:		
Loss before tax from operations:	(449)	(482)
Adjustments to reconcile loss before tax to net cash flows:		
Interest income from deposits and other interest received	(36)	(38)
Depreciation and amortisation expense*	-	-
Interest cost on inter corporate deposits	429	533
Loss on account of buy back of equity shares by wholly owned subsidiary	-	11
Unclaimed balances/liabilities written back (net)	-	(1)
Dividend income	-	(100)
Allowance for bad and doubtful receivables and advances	1	-
Cash used in operating activities before changes in following assets and liabilities	**(55)**	**(77)**
Changes in operating assets and liabilities		
Decrease in trade and other receivables	4	-
Increase in current and non-current financial assets and other current and non-current assets	(133)	(52)
Increase in current and non-current financial liabilities and other current and non-current liabilities and provisions	254	245
Cash flows from operations	**70**	**116**
Income taxes paid (net)	-	(117)
Net cash inflows/(outflows) from operating activities (A)	**70**	**(1)**
Cash flows from investing activities		
Dividend income	-	100
Fixed deposits matured	-	25
Realisation on account of buy back of equity shares by wholly owned subsidiary	2,566	1,057
Net cash inflows from investing activities (B)	**2,566**	**1,182**
Cash flow from financing activities		
Interest paid	(1,406)	(409)
Inter corporate deposits received	67	92
Repayment of inter corporate deposits	(2,204)	(878)
Money received against share warrants	930	-
Net cash outflows from financing activities (C)	**(2,613)**	**(1,195)**
Net increase/(decrease) in cash and cash equivalents (D= A+B+C)	**23**	**(14)**
Cash and cash equivalents at the beginning of the period (E)	20	22
Cash and cash equivalents at period end (D+E)	**43**	**8**
Components of cash & cash equivalents as at end of the period		
Cash in hand	-	-
Balance with banks		
- deposits with original maturity of less than three months	-	-
- on current accounts	43	8
Total cash and cash equivalents	**43**	**8**

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

For and on behalf of the Board of Directors

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

New Delhi
November 2, 2026

DIGI CONTENT LIMITED

S.R. Batliboi & Associates LLP Gurugram