

November 11, 2025

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

The General Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Symbol: DIGIDRIVE

Scrip: 544079

Sub: Outcome of Board Meeting.

Sir/ Madam,

We write to inform you that pursuant to Regulations 30, 33 and other applicable Regulations of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("SEBI LODR"), the Board of Directors of the Company, at its meeting held today i.e., November 11, 2025, *inter alia*, has considered, approved and took on record of the Unaudited Financial Results (Standalone and Consolidated) of the Company, for the 2nd quarter and half year ended on September 30, 2025 pertaining to the Financial Year 2025- 26.

A copy of the said Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company are enclosed herewith for your record as "**Annexure A**".

Copies of the same are also uploaded to the Company's website at www.digidrivelimited.com.

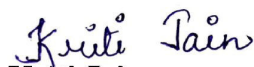
The meeting of the Board of Directors of the Company commenced at 11:00 A.M. (IST) and concluded at 11:45 A.M. (IST).

You are requested to take the abovementioned information on record and oblige.

Thanking You.

Yours faithfully,

For Digidrive Distributors Limited



Kriti Jain

Company Secretary and Compliance Officer

Encl: As above

VIDYA & CO.

CHARTERED ACCOUNTANTS

50, WESTON STREET,
ROOM - 404
KOLKATA - 700 012
PHONE : 40085450
E-Mail : jnagar@gmail.com

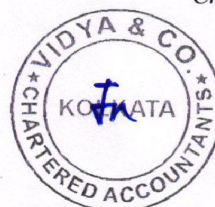
Limited Review Report on unaudited standalone financial results of Digidrive Distributors Limited for the quarter ended 30 September 2025 and year-to-date results from 01 April 2025 to 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Digidrive Distributors Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Digidrive Distributors Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 ("the Statement).
2. The Statement, which is the responsibilities of the Company's Management is responsible and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Vidya & Co**

Firm Registration no.: 308022E
Chartered Accountants



Jnagar

(Jitendra Nagar)
Partner

Membership No: 055659

UDIN: 25055659BMKONP1994

Kolkata, the 11th day of November 2025

Digidrive Distributors Limited
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028
web: www.digidriveindia.com, Email id: digidrive.sec@rpsg.in
CIN:L51909WB2022PLC252287

(Rs. in Lakhs)

Statement of Unaudited Standalone Financial Results for the Three Months and Six Months Ended 30 September 2025

Sl. No.	Particulars	3 Months Ended 30 September 2025 (Unaudited)	3 Months Ended 30 June 2025 (Unaudited)	3 Months Ended 30 September 2024 (Unaudited)	6 Months Ended 30 September 2025 (Unaudited)	6 Months Ended 30 September 2024 (Unaudited)	Year Ended 31 March 2025 (Audited)
1	Income						
	(a) Revenue from operations	816	506	653	1,322	1,601	2,784
	(b) Other income	20	28	27	48	61	796
	Total Income	836	534	680	1,370	1,662	3,580
2	Expenses						
	(a) Operational cost**	757	473	585	1,230	1,401	2,514
	(b) Employee benefits expense	18	13	17	31	28	61
	(c) Finance costs	1	*0	-	1	-	*0
	(d) Depreciation and amortisation expense	2	*0	-	2	-	1
	(e) Other expenses	53	51	57	104	117	301
	Total Expenses	831	537	659	1,368	1,546	2,877
3	Profit before exceptional items and tax (1-2)	5	(3)	21	2	116	703
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3-4)	5	(3)	21	2	116	703
6	Tax Expense						
	(a) Current Tax	-	-	4	-	26	171
	(b) Deferred Tax (net)	(55)	7	3	(48)	8	8
	Total Tax Expense	(55)	7	7	(48)	34	179
7	Profit for the period (5-6)	60	(10)	14	50	82	524
8	Other Comprehensive Income (net of taxes)						
	A (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will not be reclassified to profit or loss	(1,867)	3,022	7,420	1,155	14,039	5,256
	(ii) Income tax relating to items that will not be reclassified to profit or loss	267	(432)	(864)	(165)	(1,635)	(1,148)
	Total Other Comprehensive Income	(1,600)	2,590	6,556	990	12,404	4,108
9	Total comprehensive income for the period (7+8)	(1,540)	2,580	6,570	1,040	12,486	4,632
10	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	3,856	3,856	3,856	3,856	3,856	3,856
11	Other equity	-	-	-	-	-	23,252
12	Earnings Per Share (Face Value Rs.10/- each)#						
	(a) Basic (Rs.)	0.13	(0.03)	0.04	0.13	0.22	1.36
	(b) Diluted (Rs.)	0.13	(0.03)	0.04	0.13	0.22	1.36

*Represents value of less than Rs. 0.50 Lakhs.

**Includes purchase of Stock-in-Trade and Changes in inventories of stock-in-trade.

#Figures for three months are not annualised.

Digidrive Distributors Limited
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web: www.digidriveindia.com, Email id: digidrive.sec@rpsg.in
CIN:L51909WB2022PLC252287

(Rs. in Lakhs)

Standalone Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Six Months Ended 30 September 2025							
Sl. No.	Particulars	3 Months Ended 30 September 2025	3 Months Ended 30 June 2025	3 Months Ended 30 September 2024	6 Months Ended 30 September 2025	6 Months Ended 30 September 2024	Year Ended 31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	(a) Trading	816	506	653	1,322	1,601	2,784
	(b) Investment	-	-	-	-	-	-
	Total Segment Revenue	816	506	653	1,322	1,601	2,784
	Less: Inter-Segment Revenue	-	-	-	-	-	-
	Total Revenue from Operations	816	506	653	1,322	1,601	2,784
2	Segment Results						
	(a) Trading	56	31	57	87	183	259
	(b) Investment	11	16	11	27	16	728
	Total	67	47	68	114	199	987
	Less:						
	(a) Finance Costs	1	*0	-	1	-	*0
	(b) Other unallocable expenditure net of unallocable income	61	50	47	111	83	283
	Total Profit Before Tax	5	(3)	21	2	116	703
3	Segment Assets						
	(a) Trading	819	805	807	819	807	795
	(b) Investment	29,697	31,110	36,759	29,697	36,759	28,088
	(c) Unallocated	1,088	1,793	1,472	1,088	1,472	1,777
	Total Segment Assets	31,604	33,708	39,038	31,604	39,038	30,660
4	Segment Liabilities						
	(a) Trading	1,359	474	2,617	1,359	2,617	3,985
	(b) Investment	-	-	-	-	-	-
	(c) Unallocated	2,099	3,547	1,458	2,099	1,458	(432)
	Total Segment Liabilities	3,458	4,021	4,075	3,458	4,075	3,553

*Represents value of less than Rs. 0.50 Lakh.

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(Rs. in Lakhs)

Standalone Balance Sheet

Sl. No.		As at 30 September 2025 (Unaudited)	As at 31 March 2025 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Right to Use Assets	48	2
	(b) Financial assets		
	(i) Investments	29,697	28,088
	(ii) Other financial assets	7	-
	Total non-current assets	29,752	28,090
2	Current Assets		
	(a) Inventories	584	539
	(b) Financial assets		
	(i) Investments	519	722
	(ii) Trade receivables	203	216
	(iii) Cash and cash equivalents	192	131
	(iv) Bank balances other than (iii) above	54	-
	(v) Other financial assets	2	722
	(c) Current tax assets (net)	39	37
	(d) Other current assets	259	203
	Total current assets	1,852	2,570
	TOTAL ASSETS	31,604	30,660
	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	3,856	3,856
	(b) Other equity	24,290	23,252
	Total equity	28,146	27,108
2	LIABILITIES		
1	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Lease Liabilities	15	1
	(a) Deferred tax liabilities (net)	3,133	3,016
	Total non-current liabilities	3,148	3,017
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Lease Liabilities	31	1
	(ii) Trade Payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	184	446
	(iii) Other financial liabilities	79	59
	(b) Other current liabilities	1	16
	(c) Provisions	15	14
	Total current liabilities	310	536
	Total Liabilities	3,458	3,553
	TOTAL EQUITY AND LIABILITIES	31,604	30,660



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(Rs. in Lakhs)

Standalone Statement of Cash Flows

Sl. No.	Particulars	6 Months Ended			
		30 September 2025		30 September 2024	
		(Audited)		(Audited)	
	Profit Before Tax		2		116
A.	Cash Flow from Operating Activities				
	Adjustments for:				
	Liabilities/Provisions no longer required written back	-		(7)	
	Interest income	(21)		(38)	
	Provision for doubtful advances	3		-	
	Profit on sale of investment in mutual fund	(21)		-	
	Fair value gain on Mutual Fund at FVTPL	(6)		(16)	
			(45)		(61)
	Operating profit before Working Capital Changes		(43)		55
	Adjustments for:				
	Decrease/(Increase) in other current assets, loans, other non-current assets, other financial assets	654		(25)	
	Increase in other financial liabilities, provisions, other current liabilities	6		58	
	(Decrease)/Increase in trade payables	(263)		222	
	Decrease/ (Increase) in trade receivables	13		(68)	
	Increase in inventories	(45)		-	
			365		187
	Cash generated from operations		322		242
	Income taxes paid (net of refund)		(3)		(3)
	Net cash generated from Operating Activities (A)		319		239
B.	Cash Flow from Investing Activities				
	Investment in equity shares of other company (quoted)	(454)		(827)	
	Interest received	34		30	
	Proceeds from sale of Investment in mutual funds	230		(400)	
	Fixed deposits placed/ matured with/ from banks (with remaining maturity more than 3 months)	(68)		748	
	Net cash generated from / (used in) Investing Activities (B)		(258)		(449)
C.	Net cash (used in) / generated from Financing Activities (C)		-		-
	Net increase in cash and cash equivalents (A+B+C)		61		(210)
	Cash and Cash Equivalents at the beginning of the period		131		873
	Cash and Cash Equivalents at the end of the period		192		663

*Represents value of less than Rs. 0.50 Lakh.

Note: The above Standalone Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 - "Statement of Cash Flows".

NOTES:

- | | |
|---|--|
| 1 | <p>The above standalone financial results for the three months ended 30 September 2025 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 11 November 2025. These standalone financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and provisions of the Companies Act, 2013. These results have been subjected to limited review by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone financial results for the three months ended 30 September 2025.</p> |
| 2 | <p>During the year ended 31 March 2025, the company has reassessed the basis of arriving at/ identifying Operating Segments as per Ind As 108. Accordingly with effect from 31 March 2025, the company's current business activities are being disclosed under two separate operating segments, e.g. (a) Trading and (b) Investment. Consequently, comparative figures for the previous year/ period have been regrouped wherever necessary.</p> <p>Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to reportable operating segment. Other "unallocable expenditure net of unallocable income" mainly includes interest income, expenses on common services not directly identifiable to trading and Investment expenses.</p> <p>Segment Assets and Segment Liabilities are as at 30 September 2025, 30 June 2025, 30 September 2024 and 31 March 2025. Unallocable corporate assets less unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank balances.</p> |
| 3 | <p>For more details on Results, visit Investor section of our website at http://www.digidriveindia.com and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.</p> |

For and on behalf of the Board of Directors of Digidrive Distributors Lim



Kiran Bandekar
Managing Director
DIN: 10245133

Kolkata
11 November 25

Limited Review Report on unaudited consolidated financial results of Digidrive Distributors Limited for the quarter ended 30 September 2025 and year-to-date results for the period from 01 April 2025 to 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Digidrive Distributors Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Digidrive Distributors Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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*" ("*Ind AS 34*"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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 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:

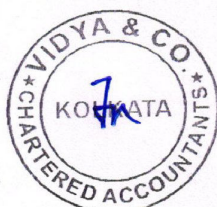
Parent:

Digidrive Distributors Limited

Subsidiary:

Open Media Network Private 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



VIDYA & CO.

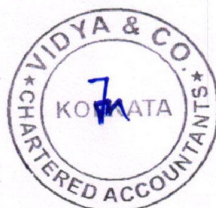
CHARTERED ACCOUNTANTS

50, WESTON STREET,
ROOM - 404
KOLKATA - 700 012
PHONE : 40085450
E-Mail : jnagar@gmail.com

6. We did not review the interim financial information of one subsidiary included in the Statement, whose interim financial information reflected total assets (before consolidation adjustments) of Rs. 849.63 lakhs as at 30 September 2025 and total revenue (before consolidation adjustments) of Rs. 698.87 Lakhs and Rs. 1151.75 Lakhs, total net profit after tax (before consolidation adjustments) of Rs. 115.13 lakhs and Rs. 115.54 lakhs total comprehensive income (before consolidation adjustments) of Rs. Nil and Rs. Nil, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, respectively, and cash inflows (net) (before consolidation adjustments) of Rs. 152.04 Lakhs for the period from 01 April 2025 to 30 September 2025 as considered in the Statement. This interim financial information's have been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For **Vidya & Co**
Firm Registration no.: 308022E
Chartered Accountants



Jnagar

(Jitendra Nagar)
Partner

Membership No: 055659

UDIN: 25055659BMKONO7173

Kolkata, the 11th November, 2025

Digidrive Distributors Limited
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(Rs. in Lakhs)

Statement of Unaudited Consolidated Financial Results for the Three Months and Six Months Ended 30 September 2025							
Sl. No.	Particulars	3 Months ended 30 September 2025 (Unaudited)	3 Months ended 30 June 2025 (Unaudited)	3 Months ended 30 September 2024 (Unaudited)	6 Months ended 30 September 2025 (Unaudited)	6 Months ended 30 September 2024 (Unaudited)	Year Ended 31 March 2025 (Audited)
1	Income						
	(a) Revenue from operations	1,515	959	1,109	2,474	2,495	4,978
	(b) Other income	30	28	27	58	67	828
	Total Income	1,545	987	1,136	2,532	2,562	5,806
2	Expenses						
	(a) Operational Cost*	781	495	586	1,276	1,408	2,582
	(b) Employee benefits expense	501	363	318	864	602	1,452
	(c) Finance costs	3	2	3	5	3	8
	(d) Depreciation and amortisation expense	12	10	10	22	20	40
	(e) Other expenses	128	120	187	248	334	750
	Total Expenses	1,425	990	1,104	2,415	2,367	4,832
3	Profit before exceptional items and tax (1-2)	120	(3)	32	117	195	974
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3-4)	120	(3)	32	117	195	974
6	Tax Expense						
	(a) Current Tax	-	-	4	-	26	175
	(b) Deferred Tax (net)	-55	7	3	(48)	8	8
	Total tax expense	-55	7	7	(48)	34	183
7	Profit for the period (5-6)	175	(10)	25	165	161	791
8	Other Comprehensive Income (net of taxes)						
	(A) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will not be reclassified to profit or loss	-1,867	3,022	7,420	1,155	14,039	5,239
	(ii) Income tax relating to item that will not be reclassified to profit or loss	267	(432)	(864)	(165)	(1,635)	(1,144)
	Total Other Comprehensive Income	(1,600)	2,590	6,556	990	12,404	4,095
9	Total Comprehensive Income for the period (7+8)	-1,425	2,580	6,581	1,155	12,565	4,886
10	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	3,856	3,856	3,856	3,856	3,856	3,856
11	Other equity	-	-	-	-	-	23,613
12	Earnings Per Share (Face Value Re.10/- each): #						
	(a) Basic (Rs.)	0.45	(0.03)	0.06	0.43	0.42	2.05
	(b) Diluted (Rs.)	0.45	(0.03)	0.06	0.43	0.42	2.05

*Includes raw material consumed, purchase of stock-in-trade and changes in inventories of stock-in-trade.

#Figures for three months not annualised.

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Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Six Months Ended 30 September 2025

Sl. No.	Particulars	3 Months ended 30 September 2025	3 Months ended 30 June 2025	3 Months ended 30 September 2024	6 Months ended 30 September 2025	6 Months ended 30 September 2024	Year Ended 31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	(a) Trading	816	506	653	1,322	1,601	2,784
	(b) Publication	699	453	456	1,152	894	2,194
	(c) Investment	-	-	-	-	-	-
	Total Segment Revenue	1,515	959	1,109	2,474	2,495	4,978
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Total Revenue from Operations	1,515	959	1,109	2,474	2,495	4,978
2	Segment Results						
	(a) Trading	56	31	57	87	183	259
	(b) Publication	117	2	14	119	82	277
	(c) Investment	11	16	-	27	-	728
	Total	184	49	71	233	265	1,264
	Less:						
	(a) Finance costs	3	2	3	5	3	8
	(b) Other unallocable expenditure net of unallocable income	61	50	36	111	67	282
	Total Profit Before Tax	120	(3)	32	117	195	974
3	Segment Assets						
	(a) Trading	819	805	807	819	807	795
	(b) Publication	850	745	558	850	558	750
	(c) Investment	29,697	31,110	-	29,697	-	28,088
	(d) Unallocated	1,088	1,793	38,231	1,088	38,231	1,777
	Total Segment Assets	32,454	34,453	39,596	32,454	39,596	31,410
4	Segment Liabilities						
	(a) Trading	1,359	474	2,616	1,359	2,616	3,985
	(b) Publication	373	383	372	373	372	389
	(c) Investment	-	-	-	-	-	-
	(d) Unallocated	2,099	3,547	1,458	2,099	1,458	(432)
	Total Segment Liabilities	3,831	4,404	4,446	3,831	4,446	3,942



Digidrive Distributors Limited
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028
web: www.digidriveindia.com, Email id: digidrive.sec@rpsg.in
CIN: L51909WB2022PLC252287

(Rs. in Lakhs)

Consolidated Balance Sheet			
Sl. No.	Particulars	6 Months Ended 30 September 2025	Year Ended 31 March 2025
		(Unaudited)	(Audited)
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	8	8
	(b) Right-of-use assets	110	82
	(c) Financial assets		
	(i) Investments	29,697	28,088
	(ii) Other financial assets	13	8
	(d) Other non-current assets	1	2
	Total non-current assets	29,829	28,188
2	Current assets		
	(a) Inventories	586	542
	(b) Financial assets		
	(i) Investments	519	722
	(ii) Trade receivables	255	307
	(iii) Cash and cash equivalents	508	295
	(iv) Bank balances other than (iii) above	54	-
	(v) Other financial assets	2	722
	(c) Current tax assets (net)	335	359
	(d) Other current assets	366	275
	Total current assets	2,625	3,222
	TOTAL ASSETS	32,454	31,410
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	3,856	3,856
	(b) Other equity	24,767	23,612
	Total Equity	28,623	27,468
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	46	49
	(b) Provisions	69	69
	(c) Deferred tax liabilities (net)	3,133	3,016
	Total non-current liabilities	3,248	3,134
3	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	66	35
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	0
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	193	491
	(iii) Other financial liabilities	259	167
	(b) Other current liabilities	33	87
	(c) Current tax liabilities (net)	-	-
	(d) Provisions	32	28
	Total current liabilities	583	808
	Total liabilities	3,831	3,942
	TOTAL EQUITY AND LIABILITIES	32,454	31,410



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(Rs. in Lakhs)

Consolidated Statement of Cash Flows					
Sl. No.	Particulars	Year ended 30 September 2025		Year ended 30 September 2024	
		(Audited)		(Audited)	
A.	Cash Flow from Operating Activities				
	Profit Before Tax		117		195
	Adjustments for:				
	Depreciation and amortisation expense	22		20	
	Provision for doubtful debts	3		-	
	Finance costs	5		3	
	Liabilities/Provisions no longer required written back	-		(14)	
	Interest income	(31)		(38)	
	Bad debts/advances written off	-		6	
	Profit on sale of Investment in Mutual Fund	(20)		-	
	Fair value gain on Mutual Fund at FVTPL	(6)		(16)	
			(27)		(39)
	Operating profit before Working Capital Changes		90		156
	Adjustments for:				
	Increase in Other current assets, Loans, Other non-current assets, Other financial assets	(96)		(23)	
	Increase in Other financial liabilities, Provisions, Other current liabilities	44		58	
	(Decrease)/Increase in Trade payables	(299)		189	
	Decrease/ (Increase) in Trade receivables	50		(68)	
	(Increase)/ Decrease in Inventories	(44)		7	
			(345)		163
	Cash (used in) / generated from operations		(255)		319
	Income taxes paid (net of refund)		24		(84)
	Net cash (used in) / generated from Operating Activities (A)		(231)		235
B.	Cash Flow from Investing Activities				
	Purchase of Property, plant and equipment and intangible assets	(3)		(4)	
	Investment in equity shares of other company (quoted)	(454)		(827)	
	Interest received	74		30	
	Investment in Mutual Funds	-		(400)	
	Proceeds from sale of Investment in Mutual Funds	230		-	
	Fixed deposits matured with banks (with maturity more than 12 months)	623		749	
	Net cash generated from / (used in) Investing Activities (B)		470		(452)
C.	Cash Flow from Financing Activities				
	Repayment of principal portion of lease liabilities	(21)		(9)	
	Interest paid on lease liabilities	(5)			
	Net cash used in Financing Activities (C)		(26)		(9)
	Net (decrease) / increase in cash and cash equivalents (A+B+C)		213		(226)
	Cash and Cash Equivalents at the beginning of the year		295		1,000
	Cash and Cash Equivalents at the end of the year		508		774


Note: The above Consolidated Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 - "Statement of Cash Flows".

NOTES:

- 1 The above consolidated financial results for the three months and six months ended 30 September 2025 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Parent Company in their respective meetings held on 11 November 2025. These consolidated financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and provisions of the Companies Act, 2013. These results have been subjected to limited review by the Statutory Auditors of the Parent company who have issued an unmodified review report on the consolidated financial results for the three months and six months ended 30 September 2025.
- 2 The Consolidated financial results are prepared in accordance with the principles and procedures as set out in Ind AS 110, notified by Ministry of Corporate Affairs. The consolidated financial results of the Company include its one subsidiary i.e. Open Media Network Private Limited (hereinafter referred as "Group") combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses eliminating intra-company balances and transactions and resulting unrealised gains/losses (as applicable). The Consolidated financial results are prepared applying uniform accounting policies.
- 3 During the year ended 31 March 2025, the group has reassessed the basis of arriving at/ identifying Operating Segments as per Ind As 108. Accordingly with effect from 31 March 2025, the company's current business activities are being disclosed under three separate operating segments, e.g. (a) Trading, (b) Publication and (c) Investment. Consequently, comparative figures for the previous year/ period have been regrouped wherever necessary.
Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable expenditure net of unallocable income" mainly includes interest income, expenses on common services not directly identifiable to individual segments and corporate expenses.
Segment Assets and Segment Liabilities are as at 30 September 2025, 30 June 2025, 30 September 2024 and 31 March 2025. Unallocable corporate assets less unallocable corporate liabilities mainly represent cash and bank balances.
- 4 For more details on Results, visit Investor section of our website at <http://www.digidriveindia.com> and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.

For and on behalf of the Board of Directors of Digidrive Distributors Limited

Kolkata
11 November 2025


Kiran Bandekar
Managing Director
DIN: 10245133