

DOC:2026-27/013

October 30, 2026

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., October 30, 2026, *inter alia*, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company, for the 2nd quarter and half year ended on September 30, 2026 pertaining to the Financial Year 2026- 27 and took on record the Limited Review Report issued by the Statutory Auditors of the Company.

The copy of the said Financial Results along with the Limited Review Report 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 2026 and year-to-date results from 01 April 2026 to 30 September 2026 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 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("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: 26055659VDUMB9297

Kolkata, the 30th day of October, 2026

Digidrive Distributors Limited
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028
web: www.digidriveindia.com, Email id: digidrive.sec@rpsg.in
CIN: I51909WB2022PLC252287

(Rs. in Lakhs)

Statement of Unaudited Standalone Financial Results for the Three Months and Six Months Ended 30 September 2026

Sl. No.	Particulars	3 Months Ended 30 September 2026 (Unaudited)	3 Months Ended 30 June 2026 (Unaudited)	3 Months Ended 30 September 2025 (Unaudited)	6 Months Ended 30 September 2026 (Unaudited)	6 Months Ended 30 September 2025 (Unaudited)	Year Ended 31 March 2026 (Audited)
1	Income						
	(a) Revenue from operations	796	543	816	1,339	1,322	2,750
	(b) Other income	954	26	20	980	48	1,012
	Total Income	1,750	569	836	2,319	1,370	3,762
2	Expenses						
	(a) Operational cost**	765	526	757	1,291	1,230	2,612
	(b) Employee benefits expense	26	15	18	41	31	60
	(c) Finance costs	1	1	1	2	1	3
	(d) Depreciation and amortisation expense	5	4	2	9	2	11
	(e) Other expenses	57	50	53	107	104	185
	Total Expenses	854	596	831	1,450	1,368	2,871
3	Profit before exceptional items and tax (1-2)	896	(27)	5	869	2	891
4	Exceptional Items (Refer Note 3)	-	-	-	-	-	4
5	Profit before tax (3-4)	896	(27)	5	869	2	887
6	Tax Expense						
	(a) Current Tax	-	-	-	-	-	213
	(b) Deferred Tax (net)	206	9	(55)	215	(48)	10
	Total Tax Expense	206	9	(55)	215	(48)	223
7	Profit for the period (5-6)	690	(36)	60	654	50	664
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	(5,498)	3,651	(1,867)	(1,847)	1,155	(981)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	786	(522)	267	264	(165)	153
	Total Other Comprehensive Income	(4,712)	3,129	(1,600)	(1,583)	990	(828)
9	Total comprehensive income for the period (7+8)	(4,022)	3,093	(1,540)	(929)	1,040	(164)
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	-	-	-	-	-	23,087
12	Earnings Per Share (Face Value Rs.10/- each)#						
	(a) Basic (Rs.)	1.79	(0.10)	0.13	1.70	0.13	1.72
	(b) Diluted (Rs.)	1.79	(0.10)	0.13	1.70	0.13	1.72

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

#Figures for three months and six months are not annualised.

Digidrive Distributors Limited
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web: www.digidriveindia.com, Email Id: digidrive.sce@rpsg.in
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(Rs. in Lakhs)

Standalone Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Six Months Ended 30 September 2026							
Sl. No.	Particulars	3 Months Ended 30 September 2026 (Unaudited)	3 Months Ended 30 June 2026 (Unaudited)	3 Months Ended 30 September 2025 (Unaudited)	6 Months Ended 30 September 2026 (Unaudited)	6 Months Ended 30 September 2025 (Unaudited)	Year Ended 31 March 2026 (Audited)
1	Segment Revenue						
	(a) Trading	796	543	816	1,339	1,322	2,750
	(b) Investment	-	-	-	-	-	-
	Total Segment Revenue	796	543	816	1,339	1,322	2,750
	Less: Inter-Segment Revenue	-	-	-	-	-	-
	Total Revenue from Operations	796	543	816	1,339	1,322	2,750
2	Segment Results						
	(a) Trading	15	19	56	34	87	130
	(b) Investment	949	22	11	971	27	983
	Total	964	41	67	1,005	114	1,113
	Less:						
	(a) Finance Costs	1	1	1	2	1	3
	(b) Other unallocable expenditure not of unallocable income	67	67	61	134	111	219
	Profit before exceptional items and tax	896	(27)	5	869	2	891
	Less: Exceptional Items (Refer Note 3)	-	-	-	-	-	4
	Total Profit Before Tax	896	(27)	5	869	2	887
3	Segment Assets						
	(a) Trading	789	961	819	789	819	898
	(b) Investment	27,800	31,305	29,697	27,800	29,697	27,654
	(c) Unallocated	1,183	1,722	1,086	1,183	1,086	1,699
	Total Segment Assets	29,772	33,988	31,604	29,772	31,604	30,242
4	Segment Liabilities						
	(a) Trading	722	3,780	1,359	722	1,359	3,000
	(b) Investment	2,833	-	-	2,833	-	-
	(c) Unallocated	203	173	2,099	203	2,099	299
	Total Segment Liabilities	3,758	3,953	3,458	3,758	3,458	3,299

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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities

Sl. No.		As at 30 September 2026 (Unaudited)	Year Ended 31 March 2026 (Unaudited)
	ASSETS		
1	Non-Current Assets		
	(a) Right to Use Assets	31	40
	(b) Financial assets		
	(i) Investments	25,809	27,654
	(ii) Other financial assets	8	7
	Total non-current assets	25,847	27,701
2	Current Assets		
	(a) Inventories	605	591
	(b) Financial assets		
	(i) Investments	1,992	1,147
	(ii) Trade receivables	643	285
	(iii) Cash and cash equivalents	86	15
	(iv) Bank balances other than (iii) above	262	253
	(v) Other financial assets	8	9
	(c) Current tax assets (net)	112	19
	(d) Other current assets	218	222
	Total current assets	3,926	2,541
	TOTAL ASSETS	29,774	30,242
	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	3,856	3,856
	(b) Other equity	22,159	23,087
	Total equity	26,015	26,943
2	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Lease Liabilities	14	16
	(a) Deferred tax liabilities (net)	2,824	2,873
	Total non-current liabilities	2,838	2,889
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Lease Liabilities	17	23
	(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	356	270
	(iii) Other financial liabilities	165	94
	(b) Other current liabilities	357	2
	(c) Provisions	26	21
	Total current liabilities	920	410
	Total Liabilities	3,758	3,299
	TOTAL EQUITY AND LIABILITIES	29,774	30,242

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(Rs. in Lakhs)

Standalone Statement of Cash Flows				
Sl. No.	Particulars	Year Ended		
		30 September 2026		30 September 2025
		(Unaudited)		(Unaudited)
	Profit Before Tax		869	2
A.	Cash Flow from Operating Activities			
	Adjustments for:			
	Depreciation and amortisation expense	9	-	-
	Finance costs	2	-	-
	Liabilities/Provisions no longer required written back	-	-	-
	Interest income	(9)	(21)	(21)
	Provision for doubtful advances	4	3	3
	Profit on sale of investment in mutual fund	-	(21)	(21)
	Fair value gain on Mutual Fund at FVTPL	(44)	(6)	(6)
	Dividend income from equity investments designated at FVOCI	(927)	-	-
			(965)	(45)
	Operating profit before Working Capital Changes		(96)	(43)
	Adjustments for:			
	Decrease/(Increase) in other current assets, loans, other non-current assets, other financial assets	3	654	654
	Increase in other financial liabilities, provisions, other current liabilities	430	6	6
	(Decrease)/Increase in trade payables	85	(263)	(263)
	Decrease/ (Increase) in trade receivables	(361)	13	13
	Increase in inventories	(14)	(45)	(45)
			143	365
	Cash generated from operations		47	322
	Income taxes paid (net of refund)		(93)	(3)
	Net cash generated from Operating Activities (A)		(46)	319
B.	Cash Flow from Investing Activities			
	Investment in equity shares of other company (quoted)	-	(454)	(454)
	Interest received	9	34	34
	Investment in shares of company	-	-	-
	Investment in mutual funds	(800)	230	230
	Proceeds from sale of Investment in mutual funds	-	-	-
	Fixed deposits placed/ matured with/ from banks (with remaining maturity more than 3 months)	(9)	(68)	(68)
	Dividend income from equity investments designated at FVOCI	927	-	-
	Net cash generated from / (used in) Investing Activities (B)		127	(258)
C.	Cash Flow from Financing Activities			
	Repayment of principal portion of lease liabilities	(8)	-	-
	Interest paid on others	(2)	-	-
	Net cash (used in) / generated from Financing Activities (C)		(10)	-
	Net increase in cash and cash equivalents (A+B+C)		71	61
	Cash and Cash Equivalents at the beginning of the period		15	131
	Cash and Cash Equivalents at the end of the period		86	192

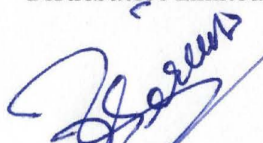
*Represents value of less than Rs. 0.50 Lakh.

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 The above standalone financial results for the three months ended 30 September 2026 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 30 September 2026. 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 review report on the standalone financial results for the three months ended 30 September 2026.
- 2 The Company's current business activities are being disclosed under two separate operating segments, e.g. (a) Trading and (b) Investment.
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.
Segment Assets and Segment Liabilities are as at 30 September 2026, 30 June 2026, 31 March 2026, 30 September 2025 and 30 June 2025. Unallocable corporate assets less unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank balances.
- 3 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 hitherto existing labour laws. The Ministry of Labour & Employment published Rules and FAQs to enable assessment of the financial impact due to these changes in regulations. The Company has assessed and disclosed the incremental impact of Rs. 4 lakhs year ended 31 March 2026 as an "Exceptional item" in these standalone financial results for the previous year ended 31 March 2026.
- 4 The figures for the three months ended 30 September 2026, 30 June 2026 and 30 September 2025 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the end of third quarter of the relevant financial year. The year to date figures up to the end of third quarter of the relevant financial year were subject to Limited Review.
- 5 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



Kiran Bandekar
Managing Director
DIN: 10245133

Kolkata
30 October 26

Limited Review Report on unaudited consolidated financial results of Digidrive Distributors Limited for the quarter ended 30 September 2026 and year-to-date results for the period from 01 April 2026 to 30 September 2026 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 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("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

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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. 738.52 lakhs as at 30 September 2026 and total revenue (before consolidation adjustments) of Rs 579.87 Lakhs and Rs 1,061.10 Lakhs, total net profit/(Loss) after tax (before consolidation adjustments) of Rs. (40.84) lakhs and Rs. 22.59 lakhs total comprehensive income (before consolidation adjustments) of Rs. Nil and Rs. Nil, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026, respectively, and cash inflows (net) (before consolidation adjustments) of Rs. (33.06) Lakhs for the period from 01 April 2026 to 30 September 2026 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: 260556596RTUIY8513

Kolkata, the 30th day of October, 2026



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CIN:LS1909WB2022PLC252287

Statement of Unaudited Consolidated Financial Results for the Three Months and Six Months Ended 30 September 2026

Sl. No.	Particulars	3 Months ended 30 September 2026 (Unaudited)	3 Months ended 30 June 2026 (Unaudited)	3 Months ended 30 September 2025 (Unaudited)	6 Months ended 30 September 2026 (Unaudited)	6 Months ended 30 September 2025 (Unaudited)	Year ended 31 March 2026 (Audited)
1	Income						
	(a) Revenue from operations	1,376	1,024	1,515	2,400	2,474	4,615
	(b) Other income	957	27	30	984	58	1,063
	Total Income	2,333	1,051	1,545	3,384	2,532	5,678
2	Expenses						
	(a) Operational Cost*	793	552	781	1,345	1,276	2,704
	(b) Employee benefits expense	486	313	501	799	864	1,558
	(c) Finance costs	2	3	3	5	5	10
	(d) Depreciation and amortisation expense	18	22	12	40	22	56
	(e) Other expenses	178	125	128	303	248	522
	Total Expenses	1,477	1,015	1,425	2,492	2,415	4,850
3	Profit before exceptional items and tax (1-2)	856	36	120	892	117	828
4	Exceptional Items	-	-	-	-	-	70
5	Profit before tax (3-4)	856	36	120	892	117	758
6	Tax Expense						
	(a) Current Tax	-	-	-	-	-	210
	(b) Deferred Tax (net)	206	9	(55)	215	(48)	10
	Total tax expense	206	9	(55)	215	(48)	220
7	Profit for the period (5-6)	650	27	175	677	165	538
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	(5,498)	3,651	(1,867)	(1,847)	1,155	(969)
	(ii) Income tax relating to item that will not be reclassified to profit or loss	786	(522)	267	264	(165)	150
	Total Other Comprehensive Income	(4,712)	3,129	(1,600)	(1,583)	990	(819)
9	Total Comprehensive Income for the period (7+8)	(4,062)	3,156	(1,425)	(906)	1,155	(281)
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						23,331
12	Earnings Per Share (Face Value Re. 10/- each): #						
	(a) Basic (Rs.)	1.69	0.07	0.45	1.76	0.43	1.40
	(b) Diluted (Rs.)	1.69	0.07	0.45	1.76	0.43	1.40

*Includes raw material consumed, purchase of stock-in-trade and changes in inventories of stock-in-trade.
#Figures for three months and six months not annualised.

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CIN:L51909WB2022PLC252287

Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Six Months Ended 30 September 2026

Sl. No.	Particulars	3 Months ended 30 September 2026	3 Months ended 30 June 2026	3 Months ended 30 September 2025	6 Months ended 30 September 2026	6 Months ended 30 September 2025	Year ended 31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	(a) Trading	796	543	816	1,339	1,322	2,750
	(b) Publication	580	481	699	1,061	1,152	1,865
	(c) Investment	-	-	-	-	-	-
	Total Segment Revenue	1,376	1,024	1,515	2,400	2,474	4,615
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Total Revenue from Operations	1,376	1,024	1,515	2,400	2,474	4,615
2	Segment Results						
	(a) Trading	15	19	56	34	87	130
	(b) Publication	(40)	66	117	26	119	(58)
	(c) Investment	949	22	11	971	27	984
	Total	924	107	184	1,031	233	1,056
	Less:						
	(a) Finance costs	2	3	3	5	5	10
	(b) Other unallocable expenditure net of unallocable income	66	68	61	134	111	218
	Profit before exceptional items and tax	856	36	120	892	117	828
	Less: Exceptional Items (Refer Note 5)	-	-	-	-	-	70
	Total Profit Before Tax	856	36	120	892	117	758
3	Segment Assets						
	(a) Trading	789	961	819	789	819	898
	(b) Publication	739	746	850	739	850	639
	(c) Investment	27,800	31,305	29,697	27,800	29,697	27,654
	(d) Unallocated	1,184	1,723	1,088	1,184	1,088	1,690
	Total Segment Assets	30,512	34,735	32,454	30,512	32,454	30,881
4	Segment Liabilities						
	(a) Trading	722	3,780	1,359	722	1,359	3,000
	(b) Publication	472	439	373	472	373	394
	(c) Investment	2,833	-	-	2,833	-	-
	(d) Unallocated	203	173	2,099	203	2,099	299
	Total Segment Liabilities	4,230	4,392	3,831	4,230	3,831	3,693



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 2026	Year Ended 31 March 2026
		(Unaudited)	(Audited)
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	27	9
	(b) Right-of-use assets	79	84
	(c) Intangible assets	21	26
	(d) Financial assets		
	(i) Investments	25,809	27,654
	(ii) Other financial assets	11	13
	(e) Other non-current assets	1	0
	Total non-current assets	25,948	27,786
2	Current assets		
	(a) Inventories	605	591
	(b) Financial assets		
	(i) Investments	1,992	1,147
	(ii) Trade receivables	734	338
	(iii) Cash and cash equivalents	321	283
	(iv) Bank balances other than (iii) above	262	253
	(v) Other financial assets	14	9
	(c) Current tax assets (net)	378	192
	(d) Other current assets	258	282
	Total current assets	4,564	3,095
	TOTAL ASSETS	30,512	30,881
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	3,856	3,856
	(b) Other equity	22,426	23,331
	Total Equity	26,282	27,187
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	25	26
	(b) Provisions	133	133
	(c) Deferred tax liabilities (net)	2,824	2,873
	Total non-current liabilities	2,982	3,032
3	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	56	61
	(i) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	3
	b) Total outstanding dues of creditors other than micro enterprises	401	310
	(iii) Other financial liabilities	337	211
	(b) Other current liabilities	414	40
	(c) Current tax liabilities (net)	-	-
	(d) Provisions	40	37
	Total current liabilities	1,248	662
	Total liabilities	4,230	3,694
	TOTAL EQUITY AND LIABILITIES	30,512	30,881

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(Rs. in Lakhs)

Consolidated Statement of Cash Flows					
Sl. No.	Particulars	6 months ended 30 September 2026		6 months ended 30 September 2025	
		(Unaudited)		(Unaudited)	
A.	Cash Flow from Operating Activities				
	Profit Before Tax		892		117
	Adjustments for:				
	Depreciation and amortisation expense	40		22	
	Allowance for expected credit loss/ provision for doubtful advances	-		-	
	Provision for doubtful debts	4		3	
	Finance costs	5		5	
	Liabilities/Provisions no longer required written back	-		-	
	Interest income	(9)		(31)	
	Bad debts/advances written off	-		-	
	Profit on sale of Investment in Mutual Fund	-		(20)	
	Fair value gain on Mutual Fund at FVTPL	(44)		(6)	
	Dividend income from equity investments designated at FVOCI	(927)		-	
			(931)		(27)
	Operating profit before Working Capital Changes		(39)		90
	Adjustments for:				
	(Increase)/ Decrease in Other current assets, Loans, Other non-current assets, Other financial assets	21		(96)	
	Increase in Other financial liabilities, Provisions, Other current liabilities	502		44	
	Increase in Trade payables	88		(299)	
	Decrease/ (Increase) in Trade receivables	(400)		50	
	(Increase)/ Decrease in Inventories	(14)		(44)	
			197		(345)
	Cash (used in) / generated from operations		158		(255)
	Income taxes paid (net of refund)		(187)		24
	Net cash (used in) / generated from Operating Activities (A)		(29)		(231)
B.	Cash Flow from Investing Activities				
	Purchase of Property, plant and equipment and intangible assets	(23)		(3)	
	Investment in equity shares of other company (quoted)	-		(454)	
	Interest received	9		74	
	Investment in Mutual Funds	(800)		-	
	Proceeds from sale of Investment in Mutual Funds	-		230	
	Fixed deposits matured with banks (with maturity more than 12 months)	(9)		623	
	Dividend income from equity investments	927		-	
	Net cash generated from / (used in) Investing Activities (B)		104		470
C.	Cash Flow from Financing Activities				
	Repayment of principal portion of lease liabilities	(32)		(21)	
	Interest paid on lease liabilities	(5)		(5)	
	Interest paid on others	-		-	
	Net cash used in Financing Activities (C)		(37)		(26)
	Net (decrease) / increase in cash and cash equivalents (A+B+C)		38		213
	Cash and Cash Equivalents at the beginning of the year		283		295
	Cash and Cash Equivalents at the end of the year		321		508

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 2026 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 30 October 2026. 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 2026.
- 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 The Group's current business activities are being disclosed under three separate operating segments, e.g. (a) Trading and (b) Publication and (c) Investment. 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 2026, 30 June 2026, 30 September 2025 and 31 March 2026. Unallocable corporate assets less unallocable corporate liabilities mainly represent cash and bank balances.
- 4 On 21 November 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 hitherto existing labour laws. The Ministry of Labour & Employment has published Rules and FAQs to enable assessment of the financial impact of these regulatory changes. The Group had assessed and disclosed the incremental impact of Rs. 70 lakhs for the year ended 31 March 2026, respectively, as an "Exceptional item" in the consolidated financial results for the previous year ended 31 March 2026.
- 5 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
30 October 2026



Kiran Bandekar
Managing Director
DIN: 10245133