

Date: 13th May, 2026

BSE Limited

Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 517214

National Stock Exchange of India Limited

Listing Department
Exchange Plaza, Plot No. C/1, G Block
Bandra – Kurla Complex, Bandra (E)
Mumbai – 400051

Scrip Code: DIGISPICE

Sub.: **Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

In compliance with Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations'), it is hereby informed that the Board of Directors of the Company in their meeting held today i.e., Wednesday, 13th May, 2026, inter-alia, approved the following:

Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March, 2026, as recommended by the Audit Committee, pursuant to Regulation 33 of the Listing Regulations.

The said Financial Results have been reviewed by the Audit Committee in its meeting held today i.e., Wednesday, 13th May, 2026. The above-mentioned Financial Results along with Audit Reports (Standalone and Consolidated) issued by S. R. Batliboi & Co. LLP, Chartered Accountants, the Statutory Auditors of the company, are attached along with declaration of unmodified opinion pursuant to Regulation 33(3)(d) of the Listing Regulations.

The Board Meeting commenced at 15:00 hours (IST) and concluded at 20:00 hours (IST). This intimation is also being uploaded on the website of the Company.

You are requested to kindly take the above on record.

Thanking you.

For **DiGiSPICE Technologies Limited**

(Pankaj Arora)

Company Secretary and Compliance Officer

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

To
The Board of Directors of
Digispice Technologies Limited

Report on the audit of the Standalone Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Digispice Technologies Limited (the "Company") for the quarter ended March 31, 2026, and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026, and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view, and are free from material misstatement, whether due to fraud or error.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

Management's Responsibilities for the Standalone Financial Results (continued)

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

Other Matter

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005



per Anil Gupta

Partner

Membership No.: 087921

UDIN: 26087921CJJYWA8467

Place: New Delhi

Date: May 13, 2026



(Rs. in lakhs)

Sl.No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)*	(Unaudited)	(Audited)*	(Audited)	(Audited)
A	Continuing operations					
1	Income					
	Revenue from operations	-	-	-	-	-
	Other income	421.29	96.55	97.37	818.85	696.94
	Total income	421.29	96.55	97.37	818.85	696.94
2	Expenses					
	Employee benefits expense (refer note 5)	104.40	107.13	64.98	445.17	669.33
	Finance cost	0.08	0.10	0.19	0.49	0.94
	Depreciation and amortization expense	21.64	39.73	38.05	142.81	120.57
	Other expenses	123.23	97.37	137.12	376.31	724.48
	Total expenses	249.35	244.33	240.34	964.78	1,515.32
3	Profit/(loss) from continuing operations before exceptional items and tax	171.94	(147.78)	(142.97)	(145.93)	(818.38)
4	Exceptional items	-	85.53	-	85.53	-
	Statutory impact of new labour codes (Refer note 13)	-	85.53	-	85.53	-
5	Profit/(loss) from continuing operations before tax	171.94	(233.31)	(142.97)	(231.46)	(818.38)
6	Tax expense:					
	- Current tax	-	-	-	-	-
	- Deferred tax	-	-	-	-	-
7	Profit/(loss) after tax from continuing operations	171.94	(233.31)	(142.97)	(231.46)	(818.38)
B	Discontinued operations					
	Profit/(loss) from discontinued operations before tax	(106.56)	(47.92)	(1,577.61)	(161.44)	(4,476.87)
	Tax expense of discontinued operations	-	-	0.71	-	66.83
8	Profit/(loss) after tax from discontinued operations	(106.56)	(47.92)	(1,578.32)	(161.44)	(4,543.70)
9	Profit/(loss) after tax (7+8)	65.38	(281.23)	(1,721.29)	(392.90)	(5,362.08)
10	Other comprehensive income	4.52	(2.05)	(22.32)	2.47	(22.32)
	Items that will not be reclassified to Profit or Loss	4.52	(2.05)	(22.32)	2.47	(22.32)
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
11	Total comprehensive income for the period/year (Comprising profit/(loss) and other comprehensive income for the period/year)	69.90	(283.28)	(1,743.61)	(390.43)	(5,384.40)
12	Paid up equity share capital	6,252.10	6,252.10	6,226.65	6,252.10	6,226.65
	Face value of share (Rs.)	3	3	3	3	3
13	Other equity				10,205.85	10,507.33
14	Earnings Per Share (for continuing operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)					
	(a) Basic	0.07	(0.10)	(0.06)	(0.10)	(0.35)
	(b) Diluted	0.07	(0.10)	(0.06)	(0.10)	(0.35)
15	Earnings Per Share (for discontinued operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)					
	(a) Basic	(0.05)	(0.02)	(0.68)	(0.07)	(1.95)
	(b) Diluted	(0.05)	(0.02)	(0.68)	(0.07)	(1.95)
16	Earnings Per Share (for continuing and discontinued operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)					
	(a) Basic	0.02	(0.12)	(0.74)	(0.17)	(2.30)
	(b) Diluted	0.02	(0.12)	(0.74)	(0.17)	(2.30)

* Refer Note 14

For and on behalf of DiGiSPICE Technologies Limited

Dilip Kumar Modi
 Chairman
 May 13, 2026
 Noida



- The above audited standalone financial results of DIGISPICE Technologies Limited (the "Company") were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on May 13, 2026.
- The above audited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards notified under Companies (Indian Accounting Standards) Rules, 2015 as amended prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Board of directors of DIGISPICE Technologies Limited, in its meeting held on April 07, 2023, had approved, in principle, to exit Digital Technology Services Business. This is in keeping with the repositioning of the overall group strategy to focus on Financial Technology Services opportunities, mainly through its subsidiary Spice Money Limited ("Spice Money") and other group entities. On July 1, 2024, the business operations of Digital Technology Services ("DTS") got completely discontinued, except for assets held for sale/disposal. Consequently, Digital Technology Services segment has been classified as discontinued operations and its results is given as below:

Detail of discontinued operations are as under: (Rs. in lakhs)

Particulars	Quarter ended		Year ended		
	March 31, 2026 (Audited)*	Dec 31, 2025 (Unaudited)	March 31, 2025 (Audited)*	March 31, 2026 (Audited)	March 31, 2025 (Audited)
Revenue	-	-	-	-	-
Other income	0.20	0.63	0.45	24.19	3.01
Expenses					
Cost of goods and services procured	-	-	-	-	-
Cost of services rendered	-	-	-	-	-
Employee benefits expense	-	-	-	-	266.49
Finance cost	-	-	-	-	3.12
Depreciation and amortisation expense	-	-	3.11	-	25.58
Other expenses	106.76	49.55	17.92	185.63	81.97
Profit/(loss) before exceptional items and tax during the periods/year	(106.56)	(47.92)	(15.60)	(161.44)	(374.15)
Exceptional items					
Provision/ (Reversal of provision) for diminution in value of investments (refer note 10 for details)	-	-	1,562.01	-	4,102.72
Profit/(loss) from discontinued operations before tax	(106.56)	(47.92)	(1,577.61)	(161.44)	(4,476.87)
Tax expense	-	-	0.71	-	66.83
Profit/(loss) after tax during the periods/year	(106.56)	(47.92)	(1,578.32)	(161.44)	(4,543.70)

* Refer Note 14

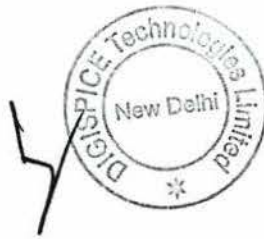
- The Company's business activities fall within a single operating segment viz. "Digital Technology Services (DIGISPICE)" and accordingly, the disclosure requirement of Indian Accounting Standards (Ind AS-108) "Operating Segments" prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder is not applicable.
- Employee benefit expense includes expense being the provision for fair value of option granted under employee stock option plans of the Company recognised in accordance with the provision of IND AS - 102, which is as below:

Particulars	Quarter ended		Year ended		
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
Employee benefits expense	-	-	(46.96)	2.03	9.09

- During the year ended March 31, 2026, 8,48,000 Equity Shares having face value of INR 3/- each were issued and allotted under DTL Employees Stock Option Plan-2018. Consequently, the issued and paid-up share capital of the Company stands increased to Rs. 6,252.10 lakhs.
- The paid up equity share capital of the Company is Rs. 7,034.13 Lakhs as on March 31, 2026. However, taking a conservative interpretation of "Ind AS 32", the paid up equity share capital has been reported as Rs. 6,252.10 lakhs, as it has been reduced by Rs. 782.04 Lakhs (March 31, 2025: Rs. 782.04 Lakhs) being the face value of 26,067,843 (March 31, 2025: 26,067,843) equity shares of Rs. 3/- each held by two trusts viz. Independent Non Promoter Trust and Independent Non Promoter (Spice Employee Benefit) Trust.
- The other income includes interest on income tax refund for earlier years, which is given below:

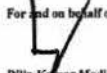
Particulars	Quarter ended		Year ended		
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
Interest on income tax refund	101.07	-	0.83	101.07	144.24

- The Board of Directors of the Company in their meeting on August 08, 2024, approved the proposed Scheme of Amalgamation by way of merger of Spice Money Limited, E-Arth Travel Solutions Private Limited and Vikasni Fintech Private Limited (collectively referred as "Transferor Companies") with the Company ("Transferee Company") subject to necessary approval from the regulatory authorities concerned, including those required, under Section 230 and 232 of the Companies Act 2013. Further, the Company has received observation letter with "no adverse observations" from BSE Limited on September 18, 2025 and another observation letter with "no objection" from National Stock Exchange of India Limited on September 19, 2025 in relation to the Scheme. NCLT has issued an order in the matter to, inter-alia, convene a meeting of the equity shareholders of the Company and the Company will convene the same in due course. The Scheme is conditional, inter-alia, upon the receipt of approval of the Scheme by NCLT and regulatory authorities; and disposal of the equity shareholding of Transferor Company held by Independent Non-Promoter (Spice Employee Benefit) Trust and Independent Non-Promoter Trust. Subsequent to the scheme becoming effective upon approval of the Scheme by NCLT and any other regulatory authorities, the Transferor Companies shall cease to exist, and the business operation shall continue under the Transferee Company. Pending such approval, the standalone financial results of the Company for the quarter and year ended March 31, 2026 are presented without giving effect to the said merger.



- 10 During the year ended March 31, 2024, S Global Services Pte Limited ("SGS"), Singapore, the subsidiary of the Company has invested an additional amount of Rs. 34.36 lakhs via right issue in DigiAsia Bios Pte Ltd ("DigiAsia"). The fair value of investment at March 31, 2024 was determined based on the right issue price, since no other basis was practically available. Accordingly, the investment in SGS at Digispice standalone level amounted to Rs. 4,633.25 lakhs at year end resulting in a gain of Rs 3,779.64 lakhs recorded in the standalone financial statements of the Company for the previous year and quarter ended March 31, 2024.
- During the year ended March 31, 2025, the Company has observed significant volatility in the market share price of DigiAsia, and the market share price of DigiAsia has reduced significantly. Consequently, the Company has recognised write down of Rs. 4,102.73 lakhs during the year ended March 31, 2025 (including Rs. 1,562.01 lakhs during the quarter ended March 31, 2025) to the fair value less cost to sell of Investment in SGS which is classified as assets held for sale (discontinued operations).
- 11 During the first quarter, the Company acquired an additional 1.94% stake in its subsidiary, Spice Money Limited, from a Class B shareholder of the subsidiary on April 25, 2025, for a consideration of Rs. 449.90 lakhs.
- 12 During the first quarter, Spice Digital FZCO, a step-down subsidiary of the Company was wound-up and dissolved on April 18, 2025. Consequently, Spice Digital FZCO has ceased to be a wholly owned step-down subsidiary of the Company.
- 13 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 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as Statutory impact of new Labour Codes under Exceptional Items in the financial results for the year ended March 31, 2026. The incremental impact consisting of gratuity of Rs. 68.60 lakhs and long-term compensated absences of Rs. 16.93 lakhs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 14 This financial results for the quarter ended March 31, 2026 and March 31, 2025, are derived as balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the respective financial year, which were subjected to a limited review.

For and on behalf of DIGISPICE Technologies Limited


Dilip Kumar Modi
Chairman
May 13, 2026
Noida



DiGiSPICE Technologies Limited

Regd. Office: JA-122, 1st Floor, DLF Tower - A, Jasola District Centre, New Delhi-110025

Email Id: complianceofficer@digispice.com, Website: www.digispice.com

Tel: +91-11-41251965, CIN No - L72900DL1986PLC330369

Audited Standalone Financial Results for the quarter and year ended March 31, 2026

Standalone Balance Sheet

Particulars	(Rs. in lakhs)	
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
Assets		
Non-current assets		
Property, plant and equipment	327.81	388.42
Investment properties	1,015.01	1,094.40
Right of use assets	2.41	7.23
Financial assets		
Investments	9,077.08	9,627.18
Loans	-	6.25
Other financial assets	224.20	1,108.25
Non current tax assets (net)	270.78	270.78
Other Non current assets	2.73	-
Total non-current assets	10,920.02	12,502.50
Current assets		
Financial assets		
Cash and cash equivalents	115.47	152.29
Bank balance other than above	493.94	2,311.33
Loans	-	251.80
Other financial assets	4,968.98	1,750.92
Current tax assets	48.57	59.54
Other current assets	173.56	139.94
Total current assets	5,800.52	4,665.82
Assets held for sale (discontinued operations)	1,152.49	1,143.45
Total assets	17,873.02	18,311.77
Equity and liabilities		
Equity		
Equity share capital	6,252.10	6,226.65
Other equity	10,205.85	10,507.33
Total equity	16,457.95	16,733.98
Non-current liabilities		
Financial liabilities		
Lease liabilities	-	2.79
Provisions	199.09	82.18
Total non-current liabilities	199.09	84.97
Current liabilities		
Financial liabilities		
Lease liabilities	2.78	5.06
Trade payables		
- total outstanding dues of micro and small enterprises	0.21	1.03
- total outstanding dues of creditors other than micro and small enterprises	119.22	217.94
Other financial liabilities	31.93	44.74
Provisions	4.30	24.71
Other current liabilities	111.46	221.61
Total current liabilities	269.90	515.09
Liabilities directly associated with assets held for sale (discontinued operations)	946.08	977.73
Total equity and liabilities	17,873.02	18,311.77

For and on behalf of the board of directors
Digispice Technologies Limited

Dilip Kumar Modi
Chairman
May 13, 2026
Noida



DiGISPICE Technologies Limited

Regd. Office: JA-122, 1st Floor, DLF Tower - A, Jasola District Centre, New Delhi-110025

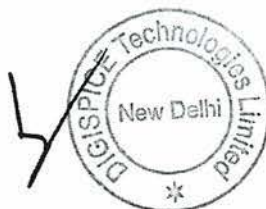
Email Id: complianceofficer@digispice.com, Website: www.digispice.com

Tel: +91-11-41251965, CIN No - L72900DL1986PLC330369

Audited Standalone Financial Results for the quarter and year ended March 31, 2026

Standalone Cash Flow Statement

Particulars	(Rs. in lakhs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
Operating activities		
(Loss) before tax from continuing operations	(231.46)	(818.38)
(Loss) before tax from discontinued operations	(161.44)	(4,476.87)
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Exceptional items:		
Provision/ (Reversal of provision) for diminution in the value of non current investments	-	4,102.72
Depreciation and amortisation expense	142.81	146.15
Loss on disposal of property, plant and equipment and right of use assets (net)	0.29	5.19
Share based payment expense	2.03	9.09
Interest income on financial and non financial assets	(435.69)	(497.21)
Net loss on foreign currency transactions and translations	92.82	19.51
Dividend income	(128.22)	(160.21)
Unclaimed balances written back (net)	(24.19)	(3.01)
Rental income (including on investment properties)	(30.77)	(23.42)
Finance cost	0.49	4.06
Provision for doubtful receivables/ bad debts written off	-	5.57
Operating (loss) before working capital changes	(773.32)	(1,686.81)
<i>Movements in working capital:</i>		
(Increase)/ Decrease in trade receivables	(4.51)	538.15
(Increase) in other receivables	(208.36)	(56.87)
(Decrease) in trade payables	(199.81)	(403.01)
Increase/ (Decrease) in provisions	98.97	(70.78)
(Decrease) in other liabilities	(25.47)	(80.15)
Cash (used in) operating activities	(1,112.51)	(1,759.46)
Direct taxes refund received (net of payments)	10.96	1,251.89
Net cash from (used in) operating activities	(A) (1,101.55)	(507.57)
Investing activities		
Proceeds from disposal of property, plant and equipment and right of use assets	1.71	27.94
Acquisition of property, plant & equipment	-	(331.08)
Proceeds from redemption of non convertible redeemable preference shares	1,000.00	500.00
Dividend received on non convertible redeemable preference shares	128.22	160.21
Purchase of investments in subsidiary company	(449.90)	-
Rental income (including on investment properties)	0.86	23.42
Interest received	348.16	694.05
Loan to body corporate	250.00	(250.00)
Change in deposits	(321.13)	(459.13)
Net cash from investing activities	(B) 957.92	365.40
Financing activities		
Proceeds from share capital issued	25.45	42.00
(Repayment) from borrowings (net)	-	(406.60)
Securities premium received on share capital issued	86.92	143.50
Interest paid	-	(3.12)
Principal payment of lease liabilities (including interest)	(5.56)	(5.29)
Net cash from/ (used in) financing activities	(C) 106.81	(229.51)
Net (decrease)/ increase in cash and cash equivalents (A + B + C)	(36.82)	(371.68)
Cash and cash equivalents at the beginning of the year	152.29	523.97



DiGiSPICE Technologies Limited

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Audited Standalone Financial Results for the quarter and year ended March 31, 2026

Standalone Cash Flow Statement

Cash and cash equivalents at the end of the year

Components of cash and cash equivalents:

Cash on hand

With banks

- on current accounts

- Deposits with original maturity of less than three months

Total cash and cash equivalents

	115.47	152.29
Cash on hand	1.22	0.98
With banks		
- on current accounts	64.25	105.25
- Deposits with original maturity of less than three months	50.00	46.07
Total cash and cash equivalents	115.47	152.29



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

To
The Board of Directors of
DiGiSPICE Technologies Limited

Report on the audit of the Consolidated Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of DiGiSPICE Technologies Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its associates for the quarter ended March 31, 2026, and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries and associates, the Statement:

- i. includes the results of subsidiaries and associates as given in the Annexure 1 to this report;
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its associates in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive income and other financial information of the Group including its associates, in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective company(ies) and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of their respective company(ies) to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are also responsible for overseeing the financial reporting process of their respective company(ies).

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results (continued)

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

- 17 subsidiaries, whose financial statements include total assets of Rs. 2,692.38 lakhs as at March 31, 2026, total revenues (including other income) of Rs. 9.76 lakhs and Rs. 36.88 lakhs, total net loss after tax of Rs. 86.95 lakhs and Rs. 240.16 lakhs, total comprehensive loss of Rs. 21.10 lakhs and Rs. 37.92 lakhs, for the quarter and the year ended on that date respectively, and net cash inflows of Rs. 8.63 lakhs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above.

14 of these subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

The accompanying Statement includes unaudited statements and other unaudited financial information in respect of:

- Two associates, whose financial statements and other financial information includes Group's share of Rs. Nil and Rs. Nil and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter and year ended March 31, 2026, whose financial results /statements and other financial information have not been audited by their auditor(s).



S.R. BATLIBOI & Co. LLP

Chartered Accountants

These unaudited financial statements have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and associates, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Group.


Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Management.

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005



per Anil Gupta

Partner

Membership No.: 087921

UDIN: 26087921MWGLSM6267

Place: New Delhi

Date: May 13, 2026



S.R. BATLIBOI & Co. LLP

Chartered Accountants

Annexure A

List of Entities

I. Subsidiaries (Direct)

1. Spice Money Limited
2. E-Arth Travel Solutions Private Limited
3. Vikasni Fintech Private Limited
4. Spice Digital Bangladesh Limited
5. S Global Services Pte limited
6. Digispice Nepal Private Limited

II. Subsidiaries (Indirect)

1. Kimaan Exports Private Limited
2. Fast Track IT Solutions Limited
3. Spice Digital FZCO (till April 18, 2025)
4. Spice VAS (Africa) Pte Limited
5. Omnia Pte Limited
6. PT Spice Digital Indonesia
7. Digispice Nigeria Limited
8. Digispice Ghana LTD
9. Digispice Zambia Limited
10. Digispice Tanzania Limited
11. Digispice Uganda Limited
12. Spice VAS Kenya Limited

III. Associates (Direct)

1. Creative Functionapps Lab Private Limited
2. Sunstone Learning Private Limited



DIGISPACE Technologies Limited

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Audited Consolidated Financial Results for the quarter and year ended March 31, 2026

(Rs. in Lakhs unless otherwise stated)

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026						
Sl. No.	Particulars	Consolidated				
		Quarter ended		Year ended		
		March 31, 2026 (Audited) (Refer note 16)	Dec 31, 2025 (Unaudited)	March 31, 2025 (Audited) (Refer note 16)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
A	Continuing operations					
1	Income					
	Revenue from operations	10,717.23	10,913.19	11,680.60	46,464.56	44,847.55
	Other income	745.81	590.50	607.73	2,461.59	2,479.12
	Total income	11,463.04	11,503.69	12,288.33	48,926.15	47,326.67
2	Expenses					
	Cost of goods and services procured	50.29	149.26	232.20	1,553.23	1,503.27
	(Increase)/decrease in inventories of procured goods	113.31	(6.24)	47.40	62.47	97.28
	Cost of services rendered	5,691.62	5,633.51	6,496.08	24,732.88	25,448.97
	Employee benefits expense (refer note 4)	2,692.16	2,776.31	2,585.75	10,822.95	10,748.99
	Finance cost	52.00	54.85	73.69	202.87	252.58
	Depreciation and amortization expense	184.48	216.57	159.84	796.22	588.20
	Other expenses	2,051.36	1,757.45	2,249.92	7,239.95	7,384.71
	Total expenses	10,838.22	10,581.71	11,844.88	45,410.57	46,024.00
3	Profit before share in profit/(loss) of associates, exceptional items and tax	627.82	921.98	443.45	3,515.58	1,302.67
4	Share in Profit/ (loss) of associates	-	-	-	-	-
5	Exceptional items					
	- Change in fair value of investment carried at fair value through profit and loss (refer note 9)	-	-	1,370.79	-	3,907.61
	- Statutory Impact of new labour codes (refer note 15)	-	412.59	-	412.59	-
6	Profit/(loss) before tax	627.82	509.39	(927.34)	3,102.99	(2,604.94)
7	Tax expense:	182.50	172.74	185.13	893.61	648.94
	- Current tax					
	- Current year	204.28	325.26	155.64	1,134.26	520.58
	- Adjustment of tax related to earlier periods	(5.62)	(10.49)	22.85	(16.11)	37.48
	- Deferred tax	-	-	-	-	-
	- Current year	(16.16)	(152.78)	5.96	(235.29)	106.32
	- Adjustment of tax related to earlier periods	-	10.75	0.68	10.75	(15.44)
8	Profit/(loss) after tax from continuing operations	445.32	336.65	(1,112.47)	2,209.38	(3,253.88)
B	Discontinued operations					
9	Profit/(loss) before tax from discontinued operations	(140.72)	(55.24)	(99.11)	(214.40)	(539.86)
10	Tax expenses from discontinued operations	28.38	40.40	13.79	68.78	94.76
11	Profit/(loss) after tax from discontinued operations	(169.10)	(95.64)	(112.90)	(283.18)	(634.62)
12	Profit/(loss) after tax	276.22	241.01	(1,225.37)	1,926.20	(3,888.50)
13	Other Comprehensive Income from continuing operations					
	Items that will not be reclassified to Profit or Loss	40.91	(34.99)	(6.72)	18.54	(12.24)
	Income tax relating to items that will not be reclassified to Profit or Loss	(9.15)	8.29	(3.93)	(4.04)	(2.54)
14	Other Comprehensive Income from discontinued operations					
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	Items that will be reclassified to Profit or Loss	65.84	56.23	17.22	198.61	82.60
15	Total Comprehensive Income for the period/ year (Comprising Profit/(loss) and Other Comprehensive Income for the period/ year)	373.82	270.54	(1,218.80)	2,139.31	(3,820.68)
16	Profit/(loss) for the period/year	276.22	241.01	(1,225.37)	1,926.20	(3,888.50)
	Attributable to: Equity holders of the Parent	270.19	235.65	(1,234.31)	1,897.40	(3,913.95)
	Attributable to: Non-Controlling Interests	6.03	5.36	8.94	28.80	25.45
17	Other comprehensive income for the period /year	97.60	29.53	6.57	213.11	67.82
	Attributable to: Equity holders of the Parent	97.26	29.84	6.31	212.96	67.65
	Attributable to: Non-Controlling Interests	0.34	(0.31)	0.26	0.15	0.17
18	Total comprehensive income for the period/year	373.82	270.54	(1,218.80)	2,139.31	(3,820.68)
	Attributable to: Equity holders of the Parent	367.45	265.49	(1,228.00)	2,110.36	(3,846.30)
	Attributable to: Non-Controlling Interests	6.37	5.05	9.20	28.95	25.62
19	Paid up equity Share Capital (Face value of Rs.3/- each)	6,252.10	6,252.10	6,226.65	6,252.10	6,226.65
20	Other equity	-	-	-	17,214.07	15,026.24
	Earnings Per Share (in Rs.) (Continuing operations) (of Rs. 3/- each) (Not Annualized)					
	(a) Basic	0.18	0.15	(0.48)	0.93	(1.41)
	(b) Diluted	0.18	0.15	(0.48)	0.93	(1.41)
	Earnings Per Share (in Rs.) (Discontinued operation) (of Rs. 3/- each) (Not Annualized)					
	(a) Basic	(0.07)	(0.04)	(0.05)	(0.12)	(0.27)
	(b) Diluted	(0.07)	(0.04)	(0.05)	(0.12)	(0.27)
23	Earnings Per Share (in Rs.) (of Rs. 3/- each) (Not Annualized)					
	(a) Basic	0.11	0.11	(0.53)	0.81	(1.68)
	(b) Diluted	0.11	0.11	(0.53)	0.81	(1.68)

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DIGISPACE Technologies Limited
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 Email Id: complianceofficer@digispice.com, Website: www.digispice.com
 Tel: +91 11 41251965, CIN No - L72900DL1986PLC330369
 Audited Consolidated Financial Results for the quarter and year ended March 31, 2026
 (Rs. in Lakhs unless otherwise stated)

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES UNDER REGULATION 11 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015						
Sl.No.	Particulars	Consolidated				
		Quarter ended			Year ended	
		March 31, 2026 (Audited)	Dec 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	Segment revenue (net):					
	Financial Technology Services (Spice Money)	10,717.23	10,913.19	11,680.60	46,464.56	44,847.55
	Less : Intra Segment Revenue	-	-	-	-	-
	Revenue from operations	10,717.23	10,913.19	11,680.60	46,464.56	44,847.55
2	Segment results -profit/ (loss) before exceptional items, interest and tax:					
	Financial Technology Services (Spice Money)	745.83	1,139.70	704.00	4,279.71	2,794.90
	Less: Finance cost	(52.00)	(54.85)	(73.69)	(202.87)	(252.58)
	Less : Other unallocable (expense) net of unallocable income	(66.01)	(162.87)	(186.86)	(561.26)	(1,239.65)
	Profit / (loss) before share in profit/ (loss) of associates, exceptional items and tax	627.82	921.98	443.45	3,515.58	1,302.67
	The entity's interest in the profit / (loss) of associates accounted for by the equity method	-	-	-	-	-
	Exceptional items	-	(412.59)	(1,370.79)	(412.59)	(3,907.61)
	Profit/(loss) from Continuing Operations before tax	627.82	509.39	(927.34)	3,102.99	(2,604.94)
	Profit/(loss) from Discontinued Operations before tax	(140.72)	(55.24)	(99.11)	(214.40)	(539.86)
3	Segment assets:					
	Financial Technology Services (Spice Money)	64,654.62	55,185.55	55,691.18	64,654.62	55,691.18
	Discontinued Operations	1,446.53	1,295.20	1,232.02	1,446.53	1,232.02
	Investment in associates accounted for by the equity method	-	-	-	-	-
	Unallocated	14,514.97	14,852.69	14,339.50	14,514.97	14,339.50
	Total	80,616.12	71,333.44	71,262.70	80,616.12	71,262.70
4	Segment liabilities:					
	Financial Technology Services (Spice Money)	55,098.03	45,904.60	47,706.03	55,098.03	47,706.03
	Discontinued Operations	1,398.93	1,337.56	1,305.58	1,398.93	1,305.58
	Unallocated	470.31	849.89	602.02	470.31	602.02
	Total	56,967.27	48,092.05	49,613.63	56,967.27	49,613.63

* Refer Note 16

For and on behalf of DIGISPACE Technologies Limited

Name: Dilip Kumar Modi
 Designation: Chairman
 May 13, 2026
 Place: Noida



1 The above audited consolidated financial results of DiGiSPICE Technologies Limited (the "Holding Company") were reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company in their meeting held on May 13, 2026.

2 The financial results of the following entities have been consolidated with these financial results of the Holding Company:

S.No.	Name of the entities	Relationship
1	S Global Services Pte. Ltd.	Subsidiary
2	Spice VAS Kenya Limited	Subsidiary
3	DiGiSPICE Uganda Limited	Subsidiary
4	DiGiSPICE Ghana LTD	Subsidiary
5	DiGiSPICE Zambia Limited	Subsidiary
6	DiGiSPICE Nigeria Limited	Subsidiary
7	PT Spice Digital Indonesia Limited	Subsidiary
8	Spice Digital FZCO	Subsidiary (till April 18, 2025)
9	Spice YAS (Africa) Pte. Ltd.	Subsidiary
10	DiGiSPICE Tanzania Limited	Subsidiary
11	Omnia Pte. Ltd.	Subsidiary
12	Fast Track IT Solutions Limited	Subsidiary
13	Kimsan Exports Private Limited	Subsidiary
14	DiGiSPICE Nepal Private Limited	Subsidiary
15	Spice Digital Bangladesh Limited	Subsidiary
16	E-Arth Travel Solutions Private Limited	Subsidiary
17	Vikasni Fintech Private Limited	Subsidiary
18	Spice Money Limited	Subsidiary
19	Creative Functionapps Lab Private Limited	Associate
20	Sunstone Learning Private Limited	Associate

3 The above audited consolidated financial results of the Holding Company have been prepared in accordance with Indian Accounting Standards notified under Companies (Indian Accounting Standard) Rules, 2015 (as amended) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The said financial results represent the results of the Holding Company and its subsidiaries (together referred to as "the Group") and its associates for the quarter and year ended March 31, 2026.

4 Employee benefit expense includes expense being the provision for fair value of option granted under employee stock option plans of the Group recognised in accordance with the provision of IND AS -102, which is as below:

Particulars	Quarter ended		Year ended	
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026
	(Audited)	(Unaudited)	(Audited)	(Audited)
Employee benefits expense	33.63	41.18	27.70	198.02
	(Refer note 16)		(Refer note 16)	

5 During the year ended March 31, 2026, 8,48,000 Equity Shares having face value of INR 3/- each were issued and allotted under DFL Employees Stock Option Plan-2018. Consequently, the issued and paid-up share capital of the Group stands increased to Rs. 6,252.10 lakhs.

6 During the quarter ended March 31, 2025, the subsidiary company, Spice Money Limited ("Spice Money") has received a sum of Rs. 172.12 lakhs from the Class B shareholder, corresponding to 554,007 Class B Equity shares, resulting into fully paid 554,007 Class B Equity Shares. Earlier, during the quarter ended September 30, 2024, the subsidiary company has received a sum of Rs. 97.88 lakhs from the Class B shareholder, corresponding to 315,023 Class B Equity shares, resulting into fully paid 315,023 Class B Equity Shares. Consequently, all the Class B Shares of Spice Money have become fully paid-up and an additional amount of Rs. 219.75 lakhs has been recognised under "Non controlling interests" during the year ended March 31, 2025.

7 The paid up equity share capital of the Holding Company is Rs. 7,034.13 Lakhs as on March 31, 2026. However, taking a conservative interpretation of "Ind AS 32", the paid up equity share capital has been reported as Rs. 6,252.09 lakhs, as it has been reduced by Rs. 782.04 Lakhs (March 31, 2025: Rs. 782.04 Lakhs) being the face value of 26,067,843 (March 31, 2025: 26,067,843) equity shares of Rs. 3/- each held by two trusts viz. Independent Non Promoter Trust and Independent Non Promoter (Spice Employee Benefit) Trust.

8 The Board of directors of DiGiSPICE Technologies Limited, in its meeting held on April 07, 2023 approved, in principle, to exit Digital Technology Services Segment. This is in keeping with the repositioning of the overall group strategy to focus on Financial Technology Services opportunities, mainly through its subsidiary Spice Money Limited ("Spice Money") and other group entities. Consequently, Digital Technology Services Segment has been classified as discontinued operations and its results given below. On July 1, 2024, the business operations of Digital Technology Services ("DTS") got completely discontinued, except for assets held for sale/disposal. Consequently, Digital Technology Services segment has been classified as discontinued operations and its results is given as below:

Details of discontinued operations are as under:

Particulars	Quarter ended		Year ended	
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026
	(Audited)	(Unaudited)	(Audited)	(Audited)
Total income	7.83	6.13	9.04	55.91
Total expenses	148.57	61.36	108.15	270.31
Profit/(loss) before exceptional item and tax during the periods/years	(140.74)	(55.24)	(99.11)	(214.40)
Profit/(loss) before tax during the periods/years	(140.74)	(55.24)	(99.11)	(214.40)
Tax expense for earlier years	28.38	40.40	13.79	68.78
Profit/(loss) after tax during the periods/years	(169.12)	(95.64)	(112.90)	(283.18)

9 During the year ended March 31, 2024, S Global Services Pte. Ltd. ("SGS"), Singapore, the subsidiary of the Holding Company has invested an additional amount of Rs. 34.36 lakhs via right issue in DigiAsia Bios Pte. Ltd. ("DigiAsia"). The fair value of investment at March 31, 2024 is determined based on the right issue price, since no other basis is practically available. The original investment of Rs. 1,711.68 lakhs was earlier being carried at Nil fair value and accordingly, a gain of Rs. 3,779.64 lakhs had been recorded in SGS books of accounts for the year ended March 31, 2024.

During the year ended March 31, 2025, the Group has observed significant volatility in the market share price of DigiAsia, and the market share price of DigiAsia has reduced significantly. Consequently, the Group has recognised fair value loss of Rs. 3,907.61 lakhs during the year ended March 31, 2025 (including Rs. 1,370.79 lakhs during the quarter ended March 31, 2025).

10 The other income includes interest on income tax refund for earlier years, which is given below:

Particulars	Quarter ended		Year ended	
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026
	(Audited)	(Unaudited)	(Audited)	(Audited)
Interest on Income tax refund	126.59	-	5.60	126.59
	(Refer note 16)		(Refer note 16)	

11 The Board of Directors of the Holding Company, in their meeting held on August 8, 2024, approved the Scheme of Amalgamation ("Scheme") by way of merger between the Holding Company ("Transferor Company") and Spice Money Limited ("Transferor Company 1"), E-Arth Travel Solutions Private Limited ("Transferor Company 2") and Vikasni Fintech Private Limited ("Transferor Company 3") as per the provisions of Sections 239 to 232 and the other applicable provisions of the Companies Act 2013, as amended, and other rules and regulations framed thereunder, subject to necessary approval from the regulatory authorities concerned. The Company has received a No Objection from the Reserve Bank of India ("RBI") vide letter dated July 09, 2025.

Further, the Transferor Company has received observation letter with "no adverse observations" from BSE Limited on 18th September, 2025 and another observation letter with "no objection" from National Stock Exchange of India Limited on 19th September, 2025 in relation to the Scheme. NCLT has issued an order in the matter to, inter-alia, convene a meeting of the equity shareholders of the Holding Company and the Holding Company will convene the same in due course.

The Scheme is conditional, inter-alia, upon the receipt of approval of the Scheme by NCLT and regulatory authorities, and disposal of the equity shareholding of Transferor Company held by Independent Non-Promoter (Spice Employee Benefit) Trust and Independent Non-Promoter Trust.

Subsequent to the Scheme becoming effective, the Transferor Company 1, Transferor Company 2 and Transferor Company 3 shall cease to exist, and the business operation shall continue under the Transferor Company. Pending such approvals, the consolidated financial results for the quarter and year ended March 31, 2026, are presented without giving effect to Scheme.

H



- 12 During the quarter ended June 30, 2025, the Holding Company acquired an additional 1.94% stake in its subsidiary, Spice Money Limited, from non-controlling interest holder on April 25, 2025, for a consideration of Rs. 449.90 lakhs. Consequently, "Non controlling interest" has been reduced by Rs. 242.46 lakhs during the quarter ended June 30, 2025.
- 13 During the quarter ended June 30, 2025, Spice Digital FZCO, a step-down subsidiary of the Holding Company has been wound-up and dissolved on April 18, 2025. Consequently, Spice Digital FZCO has ceased to be a wholly owned step-down subsidiary of the Holding Company.
- 14 The Group has discovered in one of the subsidiary, subsequent to the year end, that one of its distributor has wrongfully obtained credit in his merchant wallet without any actual deposit of funds. Based on the investigation conducted by the subsidiary company, the amount involved is estimated at Rs. 509.75 lakhs as at March 31, 2026. The subsidiary company has initiated necessary steps to recover the aforesaid amount and has entered into an agreement with the concerned distributor for repayment of the entire amount over a period of three years. The subsidiary company has recorded a provision of Rs. 400 lakhs against the receivable of Rs. 509.75 lakhs based on its best estimate of recovery. Further, the subsidiary company has discontinued its process of providing credit to merchant wallet accounts without verification of actual receipt of funds. The Company has appointed an independent expert to investigate the matter, including evaluating aspects related to staff accountability. The aforesaid investigation is currently ongoing.
- 15 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 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact as Statutory impact of new Labour Codes under Exceptional Items in the statement of profit and loss for the year ended March 31, 2026. The incremental impact consisting of gratuity of Rs.278.92 lakhs and compensated absences of Rs.133.67 lakhs primarily arises due to change in wage definition. Consequently, tax expenses has reduced by Rs. 82.32 Lakhs during the year ended March 31, 2026 which is reflected in the form of deferred tax. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 16 These financial results for the quarter ended March 31, 2026 and March 31, 2025, are derived as balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the respective financial year, which were subjected to a limited review.

For and on behalf of DiGISPICE Technologies Limited

Name: Deep Kumar Modi
Designation: Chairman
May 13/2026
Place: Noida



Statement of Assets And Liabilities

S.No. Particulars	Consolidated	
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A Assets		
1 Non current assets		
(a) Property, plant and equipment	1,041.20	1,203.96
(b) Right of use assets	395.23	463.31
(c) Capital work in progress	1,623.25	-
(c) Investment property	1,015.01	1,094.40
(d) Goodwill on consolidation	4,712.22	4,712.22
(e) Other intangible assets	314.32	599.83
(f) Intangible assets under development	286.71	64.00
(g) Financial assets		
(i) Investments	5.00	5.00
(ii) Loans	-	6.25
(iii) Other financial assets	5,432.71	2,238.75
(h) Deferred tax assets (Net)	708.11	487.66
(i) Non current tax assets (Net)	284.02	284.02
(j) Other non current assets	17.70	13.46
Total non-current assets	15,835.48	11,172.86
2 Current assets		
(a) Inventories	50.42	112.89
(b) Financial assets		
(i) Trade receivables	2,923.76	2,741.40
(ii) Cash and cash equivalent	21,499.47	19,705.16
(iii) Bank balance other than (iii) above	12,524.57	18,692.56
(iv) Loans	188.16	419.96
(v) Other financial assets	20,879.41	12,004.52
(c) Current tax assets (net)	475.65	404.33
(d) Other current assets	4,792.71	4,777.00
Total current assets	63,334.15	58,857.82
Assets held for sale (discontinued operations)	1,446.49	1,232.02
Total assets	80,616.12	71,262.70
B Equity and liabilities		
1 Equity		
(a) Equity share capital	6,252.09	6,226.65
(b) Other equity	17,214.07	15,026.24
Equity attributable to holders of the parent	23,466.16	21,252.89
Non controlling interests	182.68	396.18
Total equity	23,648.84	21,649.07
2 Non current liabilities		
(a) Financial liabilities		
(i) Lease liability	109.34	169.32
(b) Provisions	1,501.62	831.69
(c) Other non current liabilities	147.40	125.07
Total non current liabilities	1,758.36	1,126.08
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowing	8,195.68	7,671.16
(ii) Lease liability	59.96	56.71
(iii) Trade payables		
- total outstanding dues of micro and small enterprises	9.67	16.13
- total outstanding dues of creditors other than micro and small enterprises	1,481.84	1,688.95
(iv) Other financial liabilities	3,525.48	2,292.46
(b) Other current liabilities	40,245.31	35,266.09
(c) Provisions	292.05	182.50
(d) Current tax liabilities (Net)	-	7.97
Total current liabilities	53,809.99	47,181.97
Liabilities directly associated with asset held for sale (discontinued operations)	1,398.93	1,305.58
Total equity and liabilities	80,616.12	71,262.70



DigiSPICE Technologies Limited

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Audited Consolidated Financial Results for the quarter and year ended March 31, 2026

Consolidated Cash flows statement

	(Rs. in Lakhs)	
	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) before tax from continuing operations	3,102.99	(2,604.94)
Profit/(loss) before tax from discontinuing operations	(214.40)	(539.86)
Profit/(Loss) before tax	<u>2,888.59</u>	<u>(3,144.80)</u>
Adjustments for :		
Exceptional items (net)		
Change in fair value of investment carried at fair value through profit and loss	-	3,907.61
Net (Profit)/Loss on foreign currency transactions and translations	198.63	9.88
Depreciation and amortisation expense	796.22	613.78
(Gain) on disposal of plant, property and equipment's (net)	0.29	(0.38)
Interest income	(2,440.14)	(2,366.37)
Rental Income on investment property net of directly attributable expense	(26.69)	(25.47)
Unclaimed balances written back (net)	(37.63)	(141.57)
Net Loss on foreign currency transactions and translations	98.90	-
Interest expense	202.87	255.70
Share based payment expense	198.02	327.21
Provision for loss allowances	425.86	(943.89)
Irrecoverable balances written off/bad debts	97.03	1,138.65
Intangibles under development written off	-	7.20
Operating profit/ (loss) before working capital changes	<u>2,401.95</u>	<u>(362.45)</u>
Movements in working capital:		
(Increase) in inventories	62.47	97.28
(Increase) in trade receivables	(608.22)	(174.44)
(Increase) in other receivables	(521.69)	(4,556.30)
(Decrease)/ Increase in trade payables	(207.56)	(104.22)
Increase/ (decrease) in other payable	5,757.16	4,868.46
Increase/(decrease) in provisions	797.54	56.49
Cash from/ (used in) operations	<u>7,681.66</u>	<u>(175.18)</u>
Net Direct taxes (paid)/ refunds	(1,241.56)	1,335.14
Net cash generated/ (used in) from operating activities (A)	<u>6,440.10</u>	<u>1,159.96</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant, property and equipment's and intangible assets (including capital work in progress, intangible assets under development, payable towards capital goods and capital advances)	(1,601.44)	(884.72)
Proceeds from disposal of plant, property and equipment's and intangible assets	1.71	2.85
Interest received	2,409.14	2,402.89
Rental income (including on investment properties)	2.69	25.47
Payment for purchase of investment in subsidiary	(449.90)	-
Loan to body corporate received back	250.00	250.00
(Increase) in fixed deposits	(5,623.62)	(423.53)
Net cash (used in)/ generated from investing activities (B)	<u>(5,011.42)</u>	<u>1,372.96</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(repayment) from current borrowings (net)	524.52	4,688.27
Proceeds from share capital issued	25.44	42.00
Securities premium received on share capital issued	86.92	143.46
Proceeds from calls in arrears by a subsidiary company from non- controlling interest holder	-	270.00
Payment of lease liabilities (including interest)	(73.26)	(42.21)
Interest paid	(187.81)	(269.46)
Net cash flows from financing activities (C)	<u>375.81</u>	<u>4,832.06</u>
Net increase in cash and cash equivalents (A + B + C)	1,804.49	7,364.98
Cash and cash equivalents at the beginning of the year	20,562.45	13,197.47
Cash and cash equivalents at the end of the year#	<u>22,366.94</u>	<u>20,562.45</u>

Cash and cash equivalents includes Rs. 866.26 Lakhs (Previous period: Rs. 857.29 Lakhs) related to discontinued operation.

i) Components of cash and cash equivalents:

Cash on hand	1.23	0.98
Cheques/ drafts on hand	64.69	42.98
With banks		
- on current accounts	21,190.02	20,472.42
- Deposits with original maturity of less than three months	1,111.00	46.07
Total cash and cash equivalents	<u>22,366.94</u>	<u>20,562.45</u>




Date: May 13, 2026

Sub.: Declaration pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

In compliance of the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we hereby declare that S. R. Batliboi & Co. LLP, Chartered Accountants, Statutory Auditors of the Company, have issued Audit Reports with Unmodified Opinion on the Annual Audited Financial Results (both Standalone as well as Consolidated) of the Company for the financial year ended on March 31, 2026.

For **DiGiSPICE Technologies Limited**


Dilip Kumar Modi
Chairman


Sanjeev Kumar
CFO (Interim)

DiGiSPICE Technologies Limited

CIN-L72900DL1986PLC330369

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