Date: 03rd November, 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- Financial Results**

Dear Sir/Madam,

In compliance with Regulation 30 and 33 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., Tuesday, 03rd November, 2026, inter-alia, approved the Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2026.

The said Financial Results have been reviewed by the Audit Committee in its meeting held today i.e., Tuesday, 03rd November, 2026.

The above-mentioned Financial Results along with Limited Review Reports (Standalone and Consolidated) issued by S. R. Batliboi & Co. LLP, Chartered Accountants, the Statutory Auditor of the company, are attached.

The Board Meeting commenced at 07.30 PM (IST) and concluded at 8.00 PM (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

(Pankaj Arora)
Whole-time Director and Company Secretary
& Compliance Officer

S.R. BATLIBOI & CO. LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India
Tel: +91 124 681 6000

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

Review Report to
The Board of Directors
Digispice Technologies Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Digispice Technologies Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

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

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

For S.R. BATLIBOI & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

per Amit Kabra
Partner
Membership No.: 094533
UDIN: 26094533ILDVUZ1725
Place: Gurugram
Date: November 03, 2026

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
Unaudited Standalone Financial Results for the quarter and half year ended Sept 30, 2026

(Rs. in lakhs)

Sl.No.	Particulars	Quarter ended			Half Year ended		Year ended
		Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
A	**Continuing operations**						
1	**Income**						
	Revenue from operations	-	-	-	-	-	-
	Other income	193.52	121.61	208.10	315.13	301.01	818.85
	Total income	**193.52**	**121.61**	**208.10**	**315.13**	**301.01**	**818.85**
2	**Expenses**						
	Employee benefits expense (refer note 5)	97.55	58.77	148.12	156.32	233.64	445.17
	Finance cost	0.02	0.04	0.14	0.06	0.31	0.49
	Depreciation and amortization expense	14.43	26.75	40.91	41.18	81.44	142.81
	Other expenses	86.84	86.95	89.00	173.79	155.71	376.31
	Total expenses	**198.84**	**172.51**	**278.17**	**371.35**	**471.10**	**964.78**
3	**Profit/(loss) from continuing operations before exceptional items and tax**	**(5.32)**	**(50.90)**	**(70.07)**	**(56.22)**	**(170.09)**	**(145.93)**
4	**Exceptional items**	**-**	**207.60**	**-**	**207.60**	**-**	**85.53**
	Statutory impact of new labour codes (refer note 12)	-	-	-	-	-	85.53
	Impairment loss recognised in the value of investment property (refer note 13)	-	207.60	-	207.60	-	-
5	**Profit/(loss) from continuing operations before tax**	**(5.32)**	**(258.50)**	**(70.07)**	**(263.82)**	**(170.09)**	**(231.46)**
6	**Tax expense:**	-	-	-	-	-	-
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
7	**Profit/(loss) after tax from continuing operations**	**(5.32)**	**(258.50)**	**(70.07)**	**(263.82)**	**(170.09)**	**(231.46)**
B	**Discontinued operations**						
	Profit/(loss) from discontinued operations before tax	(41.91)	(20.94)	(9.77)	(62.85)	(6.96)	(161.44)
	Tax expense of discontinued operations	-	-	-	-	-	-
8	**Profit/(loss) after tax from discontinued operations**	**(41.91)**	**(20.94)**	**(9.77)**	**(62.85)**	**(6.96)**	**(161.44)**
9	**Profit/(loss) after tax (7+8)**	**(47.23)**	**(279.44)**	**(79.84)**	**(326.67)**	**(177.05)**	**(392.90)**
10	**Other comprehensive income**	-	-	-	-	-	**2.47**
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	2.47
	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)**	**(47.23)**	**(279.44)**	**(79.84)**	**(326.67)**	**(177.05)**	**(390.43)**
12	**Paid up equity share capital**	6,258.10	6,258.10	6,246.10	6,258.09	6,246.10	6,252.10
	Face value of share (Rs.)	3	3	3	3	3	3
13	**Other equity**	-	-	-	-	-	10,205.85
14	**Earnings Per Share (for continuing operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)**						
	(a) Basic	(0.14)	(0.11)	(0.03)	(0.11)	(0.07)	(0.10)
	(b) Diluted	(0.14)	(0.11)	(0.03)	(0.11)	(0.07)	(0.10)
15	**Earnings Per Share (for discontinued operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)**						
	(a) Basic	(0.02)	(0.01)	(0.00)	(0.03)	(0.00)	(0.07)
	(b) Diluted	(0.02)	(0.01)	(0.00)	(0.03)	(0.00)	(0.07)
16	**Earnings Per Share (for continuing and discontinued operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)**						
	(a) Basic	(0.16)	(0.12)	(0.03)	(0.14)	(0.08)	(0.17)
	(b) Diluted	(0.16)	(0.12)	(0.03)	(0.14)	(0.08)	(0.17)

For and on behalf of DiGiSPICE Technologies Limited

Pankaj Arora
Whole-time Director and Company Secretary
November 03, 2026
Noida

DiGiSPICE Technologies Limited

S. R. Batliboi & Co. LLP Gurugram

DiGiSPICE Technologies Limited
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Unaudited Standalone Financial Results for the quarter and half year ended Sept 30, 2026

1 The above unaudited 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 November 03, 2026.

2 The above unaudited 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.

3 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			Half Year ended		Year ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income	(0.67)	0.67	20.54	-	23.35	24.19
Expenses						
Other expenses	41.24	21.61	30.31	62.85	30.31	185.63
Profit/(loss) before exceptional items and tax during the periods/years	**(41.91)**	**(20.94)**	**(9.77)**	**(62.85)**	**(6.96)**	**(161.44)**
Exceptional items	-	-	-	-	-	-
Profit/(loss) from discontinued operations before tax	**(41.91)**	**(20.94)**	**(9.77)**	**(62.85)**	**(6.96)**	**(161.44)**
Tax expense	-	-	-	-	-	-
Profit/(loss) after tax during the periods/year	**(41.91)**	**(20.94)**	**(9.77)**	**(62.85)**	**(6.96)**	**(161.44)**

4 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.

5 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			Half Year ended		Year ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
Employee benefits expense	0.96	-	0.52	0.96	2.03	2.03

6 During the previous quarter ended June 30, 2026, 2,00,000 Equity Shares having face value of INR 3/- each were issued and alloted under DTL Employees Stock Option Plan-2018. Consequently, the issued and paid-up share capital of the Company stands increased to Rs. 6,258.10 lakhs.

7 The paid up equity share capital of the Company is Rs. 7,040.13 Lakhs as on Sept 30, 2026. However, taking a conservative interpretation of "Ind AS 32", the paid up equity share capital has been reported as Rs. 6,258.09 lakhs, as it has been reduced by Rs. 782.04 Lakhs (March 31, 2026: Rs. 782.04 Lakhs) being the face value of 2,60,67,843 (March 31, 2026: 2,60,67,843) 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 other income includes interest on income tax refund for earlier years; which is given below:

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
Interest on Income tax refund	-	-	-	-	-	101.07

9 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. The meeting **of shareholders of Company was convened on July 13, 2026 and the shareholders has approved the Scheme at their meeting. 2nd Motion petition has been filed with Hon'ble NCLT on July 24, 2026.**
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 Transferee 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 ended September 30, 2026 are presented without giving effect to the said merger.

10 During the previous quarter ended June 30, 2025, 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.

11 During the previous quarter ended June 30, 2025, 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.

12 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 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.

13 During the previous quarter ended June 30, 2026, the Company has recognised an impairment loss of Rs. 207.60 lakhs (shown under exceptional items) in respect of an investment property in Kolkata based on management assessment of the recoverable value considering market evidence, ongoing sale discussions and indicative offers received for the asset.

For and on behalf of DiGiSPICE Technologies Limited

Pankaj Arora
Whole-time Director and Company Secretary
November 03, 2026
Noida

DiGiSPICE Technologies Limited

S. R. Batliboi & Co. LLP Gurugram

DiGiSPICE Technologies Limited
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Unaudited Standalone Financial Results for the quarter and half year ended Sept 30, 2026

Standalone Balance Sheet

Particulars	As at Sept 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
Non-current assets		
Property, plant and equipment	300.16	327.81
Investment properties	796.26	1,015.01
Right of use assets	-	2.41
Financial assets		
Investments	9,082.66	9,077.08
Loans	-	-
Other financial assets	26.95	224.20
Non current tax assets (net)	270.78	270.78
Other Non current assets	0.77	2.73
Total non-current assets	**10,477.58**	**10,920.02**
Current assets		
Financial assets		
Cash and cash equivalents	61.09	115.47
Bank balance other than above	2,749.34	493.94
Loans	10.17	-
Other financial assets	2,817.35	4,968.98
Current tax assets	68.34	48.57
Other current assets	145.78	173.56
Total current assets	**5,852.07**	**5,800.52**
Assets held for sale (discontinued operations)	1,146.55	1,152.49
Total assets	**17,476.20**	**17,873.02**
Equity and liabilities		
Equity		
Equity share capital	6,258.09	6,252.10
Other equity	9,906.22	10,205.85
Total equity	**16,164.31**	**16,457.95**
Non-current liabilities		
Financial liabilities		
Lease liabilities	-	-
Provisions	44.39	199.09
Total non-current liabilities	**44.39**	**199.09**
Current liabilities		
Financial liabilities		
Lease liabilities	-	2.78
Trade payables		
- total outstanding dues of micro and small enterprises	1.13	0.21
- total outstanding dues of creditors other than micro and small enterprises	88.90	119.22
Other financial liabilities	96.14	31.93
Provisions	35.64	4.30
Other current liabilities	91.61	111.46
Total current liabilities	**313.42**	**269.90**
Liabilities directly associated with assets held for sale (discontinued operations)	**954.08**	**946.08**
Total equity and liabilities	**17,476.20**	**17,873.02**

DiGiSPICE Technologies Limited

S. R. Batliboi Gurugram

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Unaudited Standalone Financial Results for the quarter and half year ended Sept 30, 2026

Standalone Cash Flow Statement

(Rs. in lakhs)

Particulars		For the period ended Sept 30, 2026	For the period ended Sept 30, 2025
Operating activities			
(Loss) before tax from continuing operations		(263.82)	(170.09)
(Loss) before tax from discontinued operations		(62.85)	(6.96)
Adjustments to reconcile profit before tax to net cash flows:			
Exceptional items:			
Impairment loss recognised in the value of investment property		207.60	-
Depreciation and amortisation expense		41.18	81.44
Gain on disposal of property, plant and equipment and right of use assets (net)		(0.10)	-
Share based payment expense		0.96	2.03
Interest income on financial and non financial assets		(177.39)	(155.49)
Net loss on foreign currency transactions and translations		21.71	30.31
Dividend income		(77.19)	(128.22)
Unclaimed balances written back (net)		-	(23.35)
Rental income (including on investment properties)		(15.06)	(15.71)
Finance cost		0.06	0.31
Provision for doubtful receivables/ bad debts written off		2.55	-
Operating (loss) before working capital changes		**(322.36)**	**(385.73)**
Movements in working capital:			
Decrease /(Increase)in trade receivables		3.79	(5.98)
Decrease in other receivables		199.16	6.75
(Decrease) in trade payables		(43.12)	(80.01)
(Decrease) in provisions		(123.36)	(4.87)
Increase in other liabilities		44.36	9.75
Cash (used in) operating activities		**(241.53)**	**(460.09)**
Direct taxes refund received (net of payments)		(19.77)	(27.51)
Net cash (used in) operating activities	**(A)**	**(261.30)**	**(487.60)**
Investing activities			
Proceeds from disposal of property, plant and equipment and right of use assets		0.15	-
Proceeds from sale of investment in an associate company		-	1,000.00
Purchase of shares in subsidiary company		-	(449.90)
Rental income (including on investment properties)		1.65	15.71
Interest received		183.48	158.72
Loan to body corporate		(10.17)	199.92
Change in deposits		8.13	(514.14)
Net cash from investing activities	**(B)**	**183.24**	**410.31**
Financing activities			
Proceeds from share capital issued		6.00	19.45
Securities premium received on share capital issued		20.50	66.42
Principal payment of lease liabilities (including interest)		(2.83)	(2.70)
Net cash from financing activities	**(C)**	**23.67**	**83.17**
Net (decrease)/ increase in cash and cash equivalents (A + B + C)		(54.39)	5.88
Cash and cash equivalents at the beginning of the year		115.48	152.29
Cash and cash equivalents at the end of the year		**61.09**	**158.17**
Components of cash and cash equivalents:			
Cash on hand		1.40	0.98
With banks			
- on current accounts		59.69	157.19
Total cash and cash equivalents		**61.09**	**158.17**

DiGiSPICE Technologies Limited

S. R. Batliboi Gurugr...

S.R. BATLIBOI & CO. LLP
Chartered Accountants

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Haryana, India
Tel: +91 124 681 6000

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

Review Report to
The Board of Directors
Digispice Technologies Limited

1. We have reviewed the accompanying Statement of Unaudited 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"), for the quarter ended September 30, 2026, and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

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

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

4. The Statement includes the results of the entities listed in Annexure A.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 to 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of:

   - 14 subsidiaries, whose unaudited interim financial results include total assets of Rs. 2,621.60 lakhs as at September 30, 2026, and total revenues (including other income) of Rs. 89.54 lakhs and Rs 94.21 lakhs, total net profit/(loss) after tax of Rs 7.99 lakhs and Rs. (33.89 lakhs), total comprehensive income/(loss) of Rs 6.82 lakhs and Rs. (35.16 lakhs), for the quarter ended September 30, 2026, and the period ended on that date respectively, and net cash outflows of Rs 82.03 lakhs for the period from April 01, 2026, to September 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors.

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



7. 13 of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with 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 results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion 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 reviewed by us.

8. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
   - Two subsidiaries, whose interim financial results reflect total assets of Rs. 10.94 lakhs as at September 30, 2026, and total revenues (including other income) of Rs. Nil and Rs. Nil, total net loss after tax of Rs 0.39 lakhs and Rs. 0.83 lakhs, total comprehensive loss of Rs. 0.39 and Rs. 0.83 lakhs, for the quarter ended September 30, 2026, and the period ended on that date respectively and net cash outflow of Rs. 2.02 lakhs for the period from April 01, 2026, till September 30, 2026.
   - Two associates, whose interim financial results includes the Group's share of net profit of Rs. Nil and Rs. Nil and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended and for the period ended on that date respectively.

   The unaudited interim financial results and other unaudited financial information of these subsidiaries and associates have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associates, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   Our conclusion on the Statement in respect of matters stated in para 6 to 8 above is not modified 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.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005





per Amit Kabra
Partner
Membership No.: 094533
UDIN: 26094533TXZBWE6570
Place: Gurugram
Date: November 03, 2026

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. Kiaan 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



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(Rs. in Lakhs unless otherwise stated)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Sl. No.	Particulars	Consolidated					
		Quarter ended			Half Year ended		Year ended
		Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	**Continuing operations**						
1	**Income**						
	Revenue from operations	11,860.18	10,775.13	12,458.48	22,635.31	24,834.14	46,464.56
	Other income	638.76	612.35	568.91	1,251.11	1,125.28	2,461.59
	Total income	**12,498.94**	**11,387.48**	**13,027.39**	**23,886.42**	**25,959.42**	**48,926.15**
2	**Expenses:**						
	Cost of goods and services procured	75.16	56.34	102.29	131.50	1,353.68	1,553.23
	(Increase)/decrease in inventories of procured goods	21.82	(21.31)	253.60	0.51	(44.60)	62.47
	Cost of services rendered	6,572.23	5,929.65	6,901.95	12,501.88	13,407.75	24,732.88
	Employee benefits expense (refer note 4)	2,762.26	2,403.99	2,746.13	5,166.25	5,354.48	10,822.95
	Finance cost	25.55	38.15	27.73	63.70	96.02	202.87
	Depreciation and amortization expense	114.27	196.34	217.17	310.61	395.17	796.22
	Other expenses	1,627.04	1,549.98	1,762.43	3,177.02	3,431.14	7,239.95
	Total expenses	**11,198.33**	**10,153.14**	**12,011.30**	**21,351.47**	**23,993.64**	**45,410.57**
3	**Profit before share in profit/(loss) of associates, exceptional items and tax**	**1,300.61**	**1,234.34**	**1,016.09**	**2,534.95**	**1,965.78**	**3,515.58**
4	**Share in Profit/ (loss) of associates**	-	-	-	-	-	-
5	**Exceptional items**						
	- Impairment loss recognised in the value of investment property (refer note 11)	-	207.60	-	207.60	-	-
	- Statutory Impact of new labour codes (refer note 12)	-	-	-	-	-	412.59
6	**Profit /(loss) before tax**	**1,300.61**	**1,026.74**	**1,016.09**	**2,327.35**	**1,965.78**	**3,102.99**
7	**Tax expense:**	**347.88**	**331.13**	**290.08**	**679.01**	**538.37**	**893.61**
	- Current tax						
	- Current year	329.76	320.54	328.91	650.30	604.72	1,134.26
	- Adjustment of tax related to earlier periods	-	0.08	-	0.08	-	(16.11)
	- Deferred tax	-	-				
	- Current year	18.12	10.51	(38.83)	28.63	(66.35)	(235.29)
	- Adjustment of tax related to earlier periods	-	-	-	-	-	10.75
8	**Profit/(loss) after tax from continuing operations**	**952.73**	**695.61**	**726.01**	**1,648.34**	**1,427.41**	**2,209.38**
B	**Discontinued operations**						
9	Profit /(loss) before tax from discontinued operations	(64.65)	(36.06)	(10.28)	(100.71)	(18.44)	(214.40)
10	Tax expenses from discontinued operations	-	-	-	-	-	68.78
11	**Profit/(loss) after tax from discontinued operations**	**(64.65)**	**(36.06)**	**(10.28)**	**(100.71)**	**(18.44)**	**(283.18)**
12	**Profit/(loss) after tax**	**888.08**	**659.55**	**715.73**	**1,547.63**	**1,408.97**	**1,926.20**
13	**Other Comprehensive Income from continuing operations**						
	Items that will not be reclassified to Profit or Loss	-	-	12.62	-	12.62	18.54
	Income tax relating to items that will not be reclassified to Profit or Loss	-	-	(3.18)	-	(3.18)	(4.04)
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	(1.27)	-	(32.92)	(1.27)	76.54	198.61
15	**Total Comprehensive Income for the period/ year (Comprising Profit /(loss) and Other Comprehensive Income for the period/ year)**	**886.81**	**659.55**	**692.25**	**1,546.36**	**1,494.95**	**2,139.31**
16	**Profit/(loss) for the period/year**	**888.08**	**659.55**	**715.73**	**1,547.63**	**1,408.97**	**1,926.20**
	Attributable to: Equity holders of the Parent	876.04	648.44	706.22	1,524.48	1,391.56	1,897.40
	Attributable to: Non-Controlling Interests	12.04	11.11	9.51	23.15	17.41	28.80
17	**Other comprehensive income for the period /year**	**(1.27)**	**-**	**(23.48)**	**(1.27)**	**85.98**	**213.11**
	Attributable to: Equity holders of the Parent	(1.27)	-	(23.60)	(1.27)	85.86	212.96
	Attributable to: Non-Controlling Interests	-	-	0.12	-	0.12	0.15
18	**Total comprehensive income for the period/year**	**886.81**	**659.55**	**692.25**	**1,546.36**	**1,494.95**	**2,139.31**
	Attributable to: Equity holders of the Parent	874.77	648.44	682.62	1,523.21	1,477.42	2,110.36
	Attributable to: Non-Controlling Interests	12.04	11.11	9.63	23.15	17.53	28.95

DiGiSPICE Technologies Limited

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19	**Paid up equity Share Capital (Face value of Rs.3/- each)**	6,258.10	6,258.10	6,246.10	6,258.10	6,246.10	6,252.10
20	**Other equity**	-	-	-	-	-	17,214.07
21	**Earnings Per Share (in Rs.) (Continuing operations) (of Rs. 3/- each) (Not Annualized)**						
	(a) Basic	0.39	0.30	0.30	0.69	0.60	0.93
	(b) Diluted	0.39	0.30	0.30	0.69	0.60	0.93
22	**Earnings Per Share (in Rs.) (Discontinued operation) (of Rs. 3/- each) (Not Annualized)**						
	(a) Basic	(0.02)	(0.02)	(0.00)	(0.04)	(0.00)	(0.12)
	(b) Diluted	(0.02)	(0.02)	(0.00)	(0.04)	(0.00)	(0.12)
23	**Earnings Per Share (in Rs.) (of Rs. 3/- each) (Not Annualized)**						
	(a) Basic	0.37	0.28	0.30	0.65	0.60	0.81
	(b) Diluted	0.37	0.28	0.30	0.65	0.60	0.81

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES UNDER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Sl.No.	Particulars	Consolidated					
		Quarter ended			Half Year ended		Year ended
		Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment revenue (net):**						
	Financial Technology Services (Spice Money)	11,860.18	10,775.13	12,458.48	22,635.31	24,834.14	46,464.56
	Less : Intra Segment Revenue	-	-	-	-	-	-
	Revenue from operations	**11,860.18**	**10,775.13**	**12,458.48**	**22,635.31**	**24,834.14**	**46,464.56**
2	**Segment results -profit/ (loss) before exceptional items, interest and tax:**						
	Financial Technology Services (Spice Money)	1,437.91	1,357.62	1,257.36	2,795.53	2,394.18	4,279.71
	Less: Finance cost	(25.55)	(38.15)	(27.73)	(63.70)	(96.02)	(202.87)
	Less : Other unallocable (expense) net of unallocable income	(111.75)	(85.13)	(213.54)	(196.88)	(332.38)	(561.26)
	Profit / (loss) before share in profit/ (loss) of associates, exceptional items and tax	**1,300.61**	**1,234.34**	**1,016.09**	**2,534.95**	**1,965.78**	**3,515.58**
	The entity's interest in the profit / (loss) of associates accounted for by the equity method	-	-	-	-	-	-
	Exceptional items	-	(207.60)	-	(207.60)	-	(412.59)
	Profit /(loss) from Continuing Operations before tax	**1,300.61**	**1,026.74**	**1,016.09**	**2,327.35**	**1,965.78**	**3,102.99**
	Profit/(loss) from Discontinued Operations before tax	**(64.65)**	**(36.06)**	**(10.28)**	**(100.71)**	**(18.44)**	**(214.40)**
3	**Segment assets:**						
	Financial Technology Services (Spice Money)	64,252.68	58,333.93	56,857.15	64,252.68	56,857.15	64,654.62
	Discontinued Operations	1,378.91	1,454.72	1,316.04	1,378.91	1,316.04	1,446.53
	Investment in associates accounted for by the equity method	-	-	-	-	-	-
	Unallocated	13,837.22	13,926.40	14,538.26	13,837.22	14,538.26	14,514.97
	Total	**79,468.81**	**73,715.05**	**72,711.45**	**79,468.81**	**72,711.45**	**80,616.12**
4	**Segment liabilities:**						
	Financial Technology Services (Spice Money)	52,519.10	47,580.33	47,954.92	52,519.10	47,954.92	55,098.03
	Discontinued Operations	1,380.23	1,409.17	1,332.97	1,380.23	1,332.97	1,398.93
	Unallocated	419.57	477.84	523.82	419.57	523.82	470.31
	Total	**54,318.90**	**49,467.34**	**49,811.71**	**54,318.90**	**49,811.71**	**56,967.27**

For and on behalf of DiGiSPICE Technologies Limited

Pankaj Arora
Whole-time Director and Company Secretary
November 03, 2026
Place: Noida

DiGiSPICE Technologies Limited

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(Rs. in Lakhs unless otherwise stated)

1 The above unaudited 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 November 03, 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 VAS (Africa) Pte. Ltd.	Subsidiary
10	DiGiSPICE Tanzania Limited	Subsidiary
11	Omnia Pte. Ltd.	Subsidiary
12	Fast Track IT Solutions Limited	Subsidiary
13	Kimaan 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 unaudited 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 half year ended September 30, 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			Half Year ended		Year ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Employee benefits expense	25.43	(66.24)	49.64	(40.81)	123.21	198.02

5 During the previous quarter ended June 30, 2026, 2,00,000 Equity Shares having face value of INR 3/- each were issued and alloted under DTL Employees Stock Option Plan-2018. Consequently, the issued and paid-up share capital of the Group stands increased to Rs. 6,258.10 lakhs.

6 The paid up equity share capital of the Holding Company is Rs. 7,040.13 Lakhs as on September 30, 2026. However, taking a conservative interpretation of "Ind AS 32", the paid up equity share capital has been reported as Rs. 6,258.10 lakhs, as it has been reduced by Rs. 782.04 Lakhs (March 31, 2026: Rs. 782.04 Lakhs) being the face value of 2,60,67,843 (March 31, 2026: 2,60,67,843) equity shares of Rs. 3/- each held by two trusts viz. Independent Non Promoter Trust and Independent Non Promoter (Spice Employee Benefit) Trust.

7 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:

Details of discontinued operations are as under:

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income	18.18	3.41	39.11	21.59	41.94	55.91
Total expenses	82.83	39.47	49.39	122.30	60.38	270.31
Profit/(loss) before exceptional item and tax during the periods/years	**(64.65)**	**(36.06)**	**(10.28)**	**(100.71)**	**(18.44)**	**(214.40)**
Profit/(loss) before tax during the periods/years	**(64.65)**	**(36.06)**	**(10.28)**	**(100.71)**	**(18.44)**	**(214.40)**
Tax expense for earlier years	-	-	-	-	-	68.78
Profit/(loss) after tax during the periods/years	**(64.65)**	**(36.06)**	**(10.28)**	**(100.71)**	**(18.44)**	**(283.18)**

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

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Interest on Income tax refund	-	2.13	-	2.13	-	126.59

9 The Board of Directors of the Holding 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 Transferee 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 Holding Company. The meeting of shareholders of the Holding Company was convened on July 13, 2026 and the shareholders has approved the Scheme at their meeting. 2nd Motion petition has been filed with Hon'ble NCLT on July 24, 2026.

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 Transferee 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 consolidated financial results for the quarter and half year ended September, 2026 are presented without giving effect to scheme.

DiGiSPICE Technologies Limited

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10 During the quarter ended September 30, 2026, the group has recorded an additional provision of Rs. 84.75 lakhs to fully provide for the remaining outstanding balance against an original receivable of Rs. 509.75 lakhs, which represented amount wrongfully obtained by a distributor in his merchant wallet account without any actual deposit of funds. Further, the matter has been investigated by an independent agency and remediation actions as considered necessary have already been taken and no further actions are needed.

11 During the quarter ended June 30, 2026, the group has recognised an impairment loss of Rs. 207.60 1akhs (shown under exceptional items) in respect of an investment property in Kolkata based on management assessment of the recoverable value considering market evidence, ongoing sale discussions and indicative offers received for the asset.

12 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 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.

For and on behalf of DiGiSPICE Technologies Limited

Pankaj Arora
Whole-time Director and Company Secretary
November 03, 2026
Place: Noida

DiGiSPICE Technologies Limited

S. R. Batliboi & Co. LLP
Gurugram

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(Rs. in Lakhs unless otherwise stated)

Statement of Assets And Liabilities

S.No.	Particulars	Consolidated	
		As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
A	**Assets**		
1	**Non current assets**		
	(a) Property, plant and equipment	1,148.59	1,041.20
	(b) Right of use assets	329.07	395.23
	(c) Capital work in progress	3,183.25	1,623.25
	(d) Investment property	796.26	1,015.01
	(e) Goodwill on consolidation	4,712.22	4,712.22
	(f) Other intangible assets	594.02	314.32
	(g) Intangible assets under development	72.71	286.71
	(h) Financial assets		
	(i) Investments	5.00	5.00
	(ii) Loans	16.70	-
	(iii) Other financial assets	6,939.53	5,432.71
	(i) Deferred tax assets (Net)	679.42	708.11
	(j) Non current tax assets (Net)	284.02	284.02
	(k) Other non current assets	39.11	17.70
	Total non-current assets	**18,799.90**	**15,835.48**
2	**Current assets**		
	(a) Inventories	49.91	50.42
	(b) Financial assets		
	(i) Trade receivables	2,935.37	2,923.76
	(ii) Cash and cash equivalent	16,889.06	21,499.47
	(iii) Bank balance other than (iii) above	14,220.69	12,524.57
	(iv) Loans	207.88	188.16
	(v) Other financial assets	22,300.71	20,879.41
	(c) Current tax assets (net)	171.24	475.65
	(d) Other current assets	2,515.14	4,792.71
	Total current assets	**59,290.00**	**63,334.15**
	Assets held for sale (discontinued operations)	**1,378.91**	**1,446.49**
	Total assets	**79,468.81**	**80,616.12**
B	**Equity and liabilities**		
1	**Equity**		
	(a) Equity share capital	6,258.09	6,252.09
	(b) Other equity	18,685.97	17,214.07
	Equity attributable to holders of the parent	**24,944.06**	**23,466.16**
	Non controlling interests	205.83	182.68
	Total equity	**25,149.89**	**23,648.84**
2	**Non current liabilities**		
	(a) Financial liabilities		
	(i) Lease liability	67.05	109.34
	(b) Provisions	1,311.55	1,501.62
	(c) Other non current liabilities	157.11	147.40
	Total non current liabilities	**1,535.71**	**1,758.36**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowing	10,114.38	8,195.68
	(ii) Lease liability	35.55	59.96
	(iii) Trade payables		
	- total outstanding dues of micro and small enterprises	10.85	9.67
	- total outstanding dues of creditors other than micro and samll enterprises	1,455.87	1,481.84
	(iv) Other financial liabilities	3,346.84	3,525.48
	(b) Other current liabilities	36,115.65	40,245.31
	(c) Provisions	263.39	292.05
	(d) Current tax liabilities (Net)	60.45	-
	Total current liabilities	**51,402.98**	**53,809.99**
	Liabilities directly associated with asset held for sale (discontinued operations)	**1,380.23**	**1,398.93**
	Total equity and liabilities	**79,468.81**	**80,616.12**

DIGISPICE Technologies Limited

S. R. Batliboi & Co. LLP Gurugram

DiGiSPICE Technologies Limited
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Tel: +91 11 41251965, CIN No - L72900DL1986PLC330369
Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026

Consolidated Cash flows statement

(Rs. in Lakhs)

		For the half year ended September 30, 2026 (Un-audited)	For the half year ended September 30, 2025 (Un-audited)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(loss) before tax from continuing operations		2,327.35	1,965.78
Profit/(loss) before tax from discontinuing operations		(100.71)	(18.44)
Profit/(Loss) before tax		**2,226.64**	**1,947.34**
Adjustments for :			
Exceptional items (net)			
Change in fair value of investment carried at fair value through profit and loss		207.60	-
Net (Profit)/Loss on foreign currency transactions and translations		(1.27)	89.01
Depreciation and amortisation expense		310.61	395.17
(Gain) on disposal of plant, property and equipment's (net)		(0.10)	-
Interest income		(1,230.80)	(1,098.50)
Rental Income on investment property net of directly attributable expense		(13.02)	(13.67)
Unclaimed balances written back (net)		(16.02)	(23.35)
Net Loss on foreign currency transactions and translations		30.56	-
Bad debts recovered		-	(18.49)
Interest expense		63.70	96.02
Share based payment expense		(40.81)	123.21
Provision for loss allowances		85.97	70.24
Irrecoverable balances written off/bad debts		7.17	0.30
Gain on lease termination		(3.36)	-
Operating profit/ (loss) before working capital changes		**1,626.87**	**1,567.28**
Movements in working capital:			
Decrease/ (Increase) in inventories		0.51	(44.60)
(Increase) in trade receivables		(104.75)	(58.29)
Decrease/ (Increase) in other receivables		2,024.13	(390.14)
(Decrease) in trade payables		(59.08)	(168.48)
(Decrease)/ Increase in other payable		(3,856.95)	6,803.67
(Decrease)/ Increase in provisions		(218.73)	86.28
Cash from/ (used in) operations		**(587.99)**	**7,795.72**
Net Direct taxes (paid)/ refunds		(314.17)	(533.09)
Net cash generated/ (used in) from operating activities (A)	**(A)**	**(902.16)**	**7,262.63**
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)		(2,340.75)	(587.00)
Proceeds from disposal of plant, property and equipment's and intangible assets		0.13	-
Interest received		1,085.49	1,202.51
Rental income (including on investment properties)		(3.00)	13.67
Payment for purchase of investment in subsidiary		-	(449.90)
Loan to body corporate (paid)/ received back		(9.56)	199.92
(Increase) in fixed deposits		(4,400.90)	(2,077.25)
Net cash (used in)/ generated from investing activities (B)	**(B)**	**(5,668.59)**	**(1,698.05)**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds/(repayment) from current borrowings (net)		1,918.70	(6,610.25)
Proceeds from share capital issued		6.00	19.45
Securities premium received on share capital issued		20.50	66.42
Payment of lease liabilities (including interest)		(29.72)	(36.43)
Interest paid		(58.13)	(88.57)
Net cash flows from financing activities (C)	**(C)**	**1,857.35**	**(6,649.38)**
Net decrease in cash and cash equivalents (A + B + C)		(4,713.40)	(1,084.80)
Cash and cash equivalents at the beginning of the year		22,366.94	20,562.45
Cash and cash equivalents at the end of the year#		**17,653.54**	**19,477.65**

Cash and cash equivalents includes Rs. 764.48 Lakhs (Previous period: Rs. 906.14 Lakhs) related to discontinued operation.

i) Components of cash and cash equivalents:		
Cash on hand	1.43	-
Cheques/ drafts on hand	4.11	32.53
With banks		
- on current accounts	17,635.25	19,444.14
- Deposits with original maturity of less than three months	12.75	0.98
Total cash and cash equivalents	**17,653.54**	**19,477.65**

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