October 26, 2026

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

Scrip Code: 544684

Dear Sir/Madam,

Subject: Submission of Financial Results Company for the half year ended September 30, 2026

Pursuant to Regulation 30 read with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their meeting held on October 26, 2026, inter alia, have considered and approved Un-Audited Financial Results (Standalone and Consolidated) for the half Year Ended September 30, 2026 and taken on record the Limited review report received from auditors for the half year ended September 30, 2026.

In this regard, please find enclosed the following documents:

- Un-Audited Financial Results of the Company for the half year ended on September 30, 2026
- Statement of Assets and Liabilities as at September 30, 2026 and Statement of Cash Flows for the financial year ended on September 30, 2026.
- Limited Review Report for the half year ended September 30, 2026.

The meeting of Board of Directors commenced at 12:30 P.M. (IST) and concluded at 2:30 P.M. (IST)

Thanking You,

Yours faithfully,

For Digilogic Systems Limited
(Formerly known as Digilogic Systems Private Limited)

Kameswara Rao Vempati

Digitally signed by Kameswara Rao Vempati
Date: 2026.10.26 15:00:38 +05'30'

Kameswara Rao Vempati
Company Secretary and Compliance Officer
M.No. F14285

Encl.: as above

To

The Board of Directors

Digilogic Systems Limited

Limited Review Report on the unaudited half year ended Standalone Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure) Requirements) Regulations, 2015.

We have reviewed the accompanying statement of unaudited standalone financial results of Digilogic Systems Limited ("the company") for the half year ended 30th September, 2026 which include Standalone Statement of Unaudited Financial results, Standalone Statement of Assets and Liabilities as on that date, Standalone Cash Flow Statement for the half year ended on that date together with the relevant notes thereon ("the 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 ("Listing Regulations").

This statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement, which is the responsibility of the management and approved by the company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of Interim Financial Information performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B Srinivasa Rao & Co
Chartered Accountants
FRN: 008763S

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

M. Ranga Rai Chowdary
Partner
M. No. 243733
UDIN: 26243733QXGHJZ5896

Place: Hyderabad
Date: 26-10-2026

DIGILOGIC SYSTEMS LIMITED

(FORMERLY KNOWN AS DIGILOGIC SYSTEMS PRIVATE LIMITED)

CIN: L62099TG2011PLC077933

Address: #102, 1ST Floor, DSL Abacus Tech Park Uppal Kalsa Village, Uppal Mandal, Rangareddi, Rangareddy, Telangana, India, 500039

Webiste: www.digilogicsystems.com E-Mail: info@digilogicsystems.com

Standalone Statement of Assets and Liabilities

(Amounts in Rs. Lakhs)

	Particulars	As At 30-09-2026 Unaudited	As At 31-03-2026 Audited
I.	**EQUITY AND LIABILITIES**		
	(1) Shareholder's funds		
	(a) Share capital	579.02	579.02
	(b) Reserves and surplus	10714.54	10229.72
	(c) Money received against share Warrants		
	Sub-Total (A)	**11293.56**	**10808.74**
	(2) Non-current liabilities		
	(a) Long-term borrowings	271.66	255.30
	(b) Long-term provisions	20.55	-
	Sub-Total (B)	**292.21**	**255.30**
	(3) Current liabilities		
	(a) Short-term borrowings	663.45	150.89
	(b) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises	40.28	28.21
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	1539.88	1681.26
	(c) Other current liabilities	133.56	385.40
	(d) Short-term provisions	185.73	355.07
	Sub-Total (C)	**2562.90**	**2600.84**
	Total EQUITY and LIABILITIES (A+B+C)	**14148.67**	**13664.89**
II.	Assets		
	(1) Non-current assets		
	(a) Property, plant and equipment and Intangible assets		
	(i) Property, plant and equipment	793.43	865.18
	(ii) Intangible assets	14.83	17.89
	(iii) Capital work-in-progress	714.87	444.66
	(iv) Intangible assets under development	5.62	-
	(b) Non-current investments	4.00	-
	(c) Deferred tax assets (net)	62.64	66.84
	(d) Long-term loans and advances	1280.10	1243.28
	(e) Other non-current assets	39.08	2037.60
	Sub-Total (D)	**2914.57**	**4675.46**
	(2) Current assets		
	(a) Inventories	1503.90	771.95
	(b) Trade receivables	3869.82	4297.76
	(c) Cash and Bank Balances	5333.01	3415.88
	(d) Short-term loans and advances	170.73	131.80
	(e) Other current assets	356.64	372.04
	Sub-Total (E)	**11234.10**	**8989.43**
	Total ASSETS (D+E)	**14148.67**	**13664.89**

For & On Behalf of the Board
DIGILOGIC SYSTEMS LIMITED

DIGILOGIC SYSTEMS LIMITED HYDERABAD

Madhusudhan Varma Jetty
Chairman & Managing Director
DIN : 02247769

Place: Hyderabad
Date: 26-10-2026

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

DIGILOGIC SYSTEMS LIMITED

(FORMERLY KNOWN AS DIGILOGIC SYSTEMS PRIVATE LIMITED)

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Webiste: www.digilogicsystems.com E-Mail: info@digilogicsystems.com

Standalone Statement of Unaudited financial results for the half year ended 30th September, 2026

(Amount in Rs.Lakhs)

	Particulars	For the half year ended on			For the year ended on
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		Unaudited	Audited	Audited	Audited
I	Revenue from operations	3318.19	5925.41	1817.73	7743.14
II	Other income	177.98	73.44	10.33	83.77
III	**Total Income (I+II)**	3496.17	5998.84	1828.06	7826.91
IV	**Expenses:**				
	(a) Cost of materials consumed	1905.08	3442.34	631.61	4073.94
	(b) Purchase of Stock in Trade	-	-	-	-
	(c) Changes in inventories of finished goods, WIP and stock-in-trade	(1.21)	447.85	118.05	565.90
	(d) Employee benefits expenses	555.54	557.69	487.32	1045.01
	(e) Finance costs	54.02	71.74	68.28	140.03
	(f) Depreciation and amortisation expenses	80.10	90.74	90.46	181.20
	(g) Other expenses	219.19	257.96	218.22	476.18
	Total expenses	2812.72	4868.32	1613.94	6482.26
V	Profit before exceptional and extraordinary items and tax (III – IV)	683.45	1130.53	214.12	1344.65
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V – VI)	683.45	1130.53	214.12	1344.65
VIII	Prior Period Items	-	-	(31.07)	(31.07)
IX	Extraordinary Items	-	-	-	-
X	**Profit before tax (VII- (VIII+IX))**	683.45	1130.53	245.19	1375.72
XI	Tax expense:				
	(1) Current tax	183.33	284.33	68.20	352.53
	(2) Deferred tax	4.20	(7.83)	(12.34)	(20.17)
	(3) Prior Period Taxes	11.11	1.15	(0.75)	0.40
XII	Profit / (Loss) for the period from continuing operations (X-XI)	484.82	852.87	190.10	1042.97
XIII	Profit / (Loss) from discontinuing operations	-	-	-	-
XIV	Tax expense of discontinuing operation	-	-	-	-
XV	Profit/(loss) from Discontinuing operations (after tax) (XIII-XIV)	-	-	-	-
XVI	**Profit for the period (XII + XV)**	484.82	852.87	190.10	1042.97
XVII	Earnings per equity share:				
	Face value per equity shares Rs.2/- fully paid up.				
	(1) Basic (Value in Rs.)	1.67	3.47	0.85	4.45
	(2) Diluted (Value in Rs.)	1.67	3.47	0.85	4.45

Notes:

1. The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th October, 2026.
2. The Statutory Auditors have carried out the limited review of the above financial results of the company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The statement is prepared in accordance with the requirement of Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
4. The above said financial results have been prepared in accordance with the Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 or 133 of Companies Act, 2013, read with relevant rules.
5. The company has only one reportable business segment. Hence no separate information for segment wise disclosure is given in accordance with the requirement of accounting standard (AS) 17 - "Segment Reporting"
6. The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of full financial year and the audited year to date figures upto the first half year ended 30th September 2025 of the FY 2025-26.
7. Earnings Per Share: Earnings Per Share is calculated on the weighted average number of equity shares of the company. Half Yearly EPS is not annualised. The comparative EPS figures for the half-years ended 30 September 2025 and 31 March 2026 have been revised to reflect the correction of an inadvertent computational error, with no impact on any other financial figures for the respective periods.
8. Previous year's / period figures have been regrouped / reclassified / restated, wherever necessary to confirm to classification of current year / period
9. There are no investor complaints received / pending as on 30th September, 2026.
10. Details of proceeds and utilization of IPO funds: (Amount in Rs. Lakhs)

Sl. No.	Particulars	Amount allocated	Utilised till 30.09.2026	Pending to be utilised
1	Capital expenditure towards setting up of Proposed New Facility	5,168.02	291.95	4,876.07
2	Pre-payment/ re¬ payment,in part or fullof certain outstanding borrowings availed by our Company	800.00	800.00	-
3	General Corporate Purposes	417.50	309.59	107.91
4	Issue Expenses	580.81	605.00	(24.19)

For & On Behalf of the Board
DIGILOGIC SYSTEMS LIMITED

Madhusudhan Varma Jetty
Chairman & Managing Director
DIN : 02247769

Place: Hyderabad
Date: 26-10-2026

DIGILOGIC SYSTEMS LIMITED HYDERABAD

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

DIGILOGIC SYSTEMS LIMITED

(FORMERLY KNOWN AS DIGILOGIC SYSTEMS PRIVATE LIMITED)

CIN: L62099TG2011PLC077933

Address: #102, 1ST Floor, DSL Abacus Tech Park Uppal Kalsa Village, Uppal Mandal, Rangareddi, Rangareddy, Telangana, India, 500039

Webiste: www.digilogicsystems.com E-Mail: info@digilogicsystems.com

Standalone Cash Flow Statement

(Rs. Lakhs)

	Particulars	For the half year ended on 30-09-2026 Unaudited	For the year ended on 31-03-2026 Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax and extraordinary items	683.45	1344.65
	Adjustments for:		
	Depreciation and amortisation expense	80.10	181.20
	Profit on sale of Property, Plant and Equipment	-	(12.50)
	Interest on Fixed Deposits	(176.74)	(65.60)
	Rental Income	(0.72)	(1.44)
	Interest and other finance costs *(Other than Interest on Income Tax)*	34.70	122.86
	Interest on Income tax received	-	-
	Unrealised loss on foreign exchange	-	-
	Interest on Income tax	19.32	17.17
	Gratuity Expense	13.19	4.66
	Gratuity paid	(3.37)	(3.11)
	Operating profit before working capital changes	**649.92**	**1587.89**
	Changes in working capital:		
	Increase / (Decrease) in trade payables	(129.32)	(256.16)
	Increase / (Decrease) in short term provisions *(Other than Provision for Income tax)*	(0.14)	0.54
	Increase / (Decrease) in other current liabilities	(251.84)	54.49
	(Increase) / Decrease in other current assets *(Other than Balances with Income Tax Authorities)*	(143.04)	(111.09)
	(Increase) / Decrease in short term loan and advances	(38.93)	(94.31)
	(Increase) / Decrease in trade receivables	427.94	69.01
	(Increase) / Decrease in inventories	(731.95)	289.46
	(Increase) / Decrease in Defined Benefit Plan Assets	20.19	(8.86)
			-
			-
	Net (Increase) / Decrease in Working Capital	**(847.08)**	**(56.92)**
	CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(197.16)**	**1530.96**
	Adjustment for Net Income Tax paid	(224.52)	(267.87)
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(421.68)**	**1263.09**
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment & Intangible Assets	(5.28)	(212.01)
	Sale proceeds/Decrease of Property, Plant and Equipment	-	54.32
	Investment in Intangible Assets Under Development	(5.62)	
	(Increase) / Decrease in long term loan and advances	(36.82)	(916.73)
	Interest Income received	176.74	65.60
	Rental Income received	0.72	1.44
	Security Deposits given	-	-
	(Increase) / Decrease in Non Current Investments	(4.00)	-
	(Increase) / Decrease in Capital Work In Progress *(Other than capitalised finance costs)*	(264.46)	(373.96)
	(Increase) / Decrease in Term Deposits with Banks	109.63	(5185.24)
			-
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	**(29.10)**	**(6566.57)**
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest and other finance costs *(including capitalised costs)*	(40.44)	(182.73)
	Proceeds from Long Term Borrowings	36.48	955.61
	Proceeds from Short Term Borrowings	525.42	125.00
	Repayments of Long Term Borrowings	(32.98)	(968.03)
	Repayments of Short Term Borrowings	-	(1040.52)
	Proceeds from issue of Equity Shares *(including Securities Premium)*	-	6966.34
	Adjustments made to Securities Premium for issue of Equity Shares *(IPO Expenses)*	-	(517.74)
			-
	NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	**488.47**	**5337.93**
	NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	37.70	34.45
	Cash and Cash equivalents at beginning of the period	35.39	0.95
	Adjustment for unrealised loss on foreign exchange		
	Cash and Cash equivalents at end of the period	**73.09**	**35.39**
D.	Cash and Cash equivalents comprise of *(Refer Annexure - A.14)*		
	Cash on hand	0.80	0.41
	Balances with banks		
	In current accounts	22.29	34.99
	Bank deposits with less than 3 Months maturity	50.00	-
	Total	**73.09**	**35.39**

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by AS -3 (revised) "Cash Flow Statements"

For & On Behalf of the Board
DIGILOGIC SYSTEMS LIMITED

DIGILOGIC SYSTEMS LIMITED HYDERABAD

Madhusudhan Varma Jetty
Chairman & Managing Director
DIN : 02247769

Place: Hyderabad
Date: 26-10-2026

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

To
The Board of Directors
Digilogic Systems Limited

Limited Review Report on the unaudited half year ended Consolidated Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure) Requirements) Regulations, 2015.

We have reviewed the accompanying statement of unaudited consolidated financial results of Digilogic Systems Limited ("the company") which includes its subsidiary, Abhedhya Systems Private Limited, for the half year ended 30th September, 2026 which include Consolidated Statement of Unaudited Financial results, Consolidated Statement of Assets and Liabilities as on that date, Consolidated Cash Flow Statement for the half year ended on that date together with the relevant notes thereon ("the 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 ("Listing Regulations").

This statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement, which is the responsibility of the management and approved by the company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of Interim Financial Information performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The statement includes unaudited financial information of its subsidiary, **Abhedhya Systems Private Limited**, which reflects the Group's share of net loss after tax of Rs.6.90lakhs for the half year ended 30th September, 2026. This unaudited financial information as certified by the management has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the financial information of this subsidiary is based solely on such unaudited financial information. According to the information and explanations given to us by the management, this financial information is not material to the group. Our conclusion is not modified in respect of this matter.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B Srinivasa Rao & Co.,
Chartered Accountants
FRN: 008763S

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

M. Ranga Rai Chowdary
Partner
M. No. 243733
UDIN: 26243733QPIIJV8150

Place: Hyderabad
Date: 26-10-2026

DIGILOGIC SYSTEMS LIMITED

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Webiste: www.digilogicsystems.com E-Mail: info@digilogicsystems.com

Consolidated Statement of Assets and Liabilities

(Rs. Lakhs)

	Particulars	As At 30-09-2026 Unaudited	As At 31-03-2026 Audited
I.	EQUITY AND LIABILITIES		
	(1) Shareholder's funds		
	(a) Share capital	579.02	579.02
	(b) Reserves and surplus	10707.64	10229.72
	(c) Money received against share Warrants		
	Sub-Total (A)	11286.66	10808.74
	(2) Minority Interests	(0.72)	-
	Sub-Total (B)	(0.72)	-
	(3) Non-current liabilities		
	(a) Long-term borrowings	271.66	255.30
	(b) Long-term provisions	20.55	-
	Sub-Total (C)	292.21	255.30
	(4) Current liabilities		
	(a) Short-term borrowings	663.45	150.89
	(b) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises	40.28	28.21
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	1541.06	1681.26
	(c) Other current liabilities	137.03	385.40
	(d) Short-term provisions	185.73	355.07
	Sub-Total (D)	2567.55	2600.84
	Total EQUITY and LIABILITIES (A+B+C+D)	14145.69	13664.89
II.	Assets		
	(1) Non-current assets		
	(a) Property, plant and equipment and Intangible assets		
	(i) Property, plant and equipment	793.43	865.18
	(ii) Intangible assets	14.83	17.89
	(iii) Capital work-in-progress	714.87	444.66
	(iv) Intangible assets under development	5.62	-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)	62.64	66.84
	(d) Long-term loans and advances	1278.71	1243.28
	(e) Other non-current assets	39.08	2037.60
	Sub-Total (D)	2909.18	4675.46
	(2) Current assets		
	(a) Inventories	1503.90	771.95
	(b) Trade receivables	3869.82	4297.76
	(c) Cash and Bank Balances	5335.42	3415.88
	(d) Short-term loans and advances	170.73	131.80
	(e) Other current assets	356.64	372.04
	Sub-Total (E)	11236.51	8989.43
	Total ASSETS (D+E)	14145.69	13664.89

For & On Behalf of the Board
DIGILOGIC SYSTEMS LIMITED

DIGILOGIC SYSTEMS LIMITED HYDERABAD

Madhusudhan Varma Jetty
Chairman & Managing Director
DIN : 02247769

Place: Hyderabad
Date: 26-10-2026

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

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Webiste: www.digilogicsystems.com E-Mail: info@digilogicsystems.com

Consolidated Statement of Unaudited financial results for the half year ended 30th September, 2026

(Amount in Rs.Lakhs except EPS)

	Particulars	For the half year ended on			For the year ended on
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		Unaudited	Audited	Audited	Audited
I	Revenue from operations	3318.19	5925.41	1817.73	7743.14
II	Other income	177.98	73.44	10.33	83.77
III	**Total Income (I+II)**	**3496.17**	**5998.84**	**1828.06**	**7826.91**
IV	**Expenses:**				
	(a) Cost of materials consumed	1905.08	3442.34	631.61	4073.94
	(b) Purchase of Stock in Trade	-	-	-	-
	(c) Changes in inventories of finished goods, WIP and stock-in-trade	(1.21)	447.85	118.05	565.90
	(d) Employee benefits expenses	561.04	557.69	487.32	1045.01
	(e) Finance costs	54.02	71.74	68.28	140.03
	(f) Depreciation and amortisation expenses	80.10	90.74	90.46	181.20
	(g) Other expenses	222.32	257.96	218.22	476.18
	Total expenses	**2821.34**	**4868.32**	**1613.94**	**6482.26**
V	Profit before exceptional and extraordinary items and tax (III – IV)	674.83	1130.53	214.12	1344.65
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V – VI)	674.83	1130.53	214.12	1344.65
VIII	Prior Period Items	-	-	(31.07)	(31.07)
IX	Extraordinary Items	-	-	-	-
X	**Profit before tax (VII- (VIII+IX))**	**674.83**	**1130.53**	**245.19**	**1375.72**
XI	Tax expense:				
	(1) Current tax	183.33	284.33	68.20	352.53
	(2) Deferred tax	4.20	(7.83)	(12.34)	(20.17)
	(3) Prior Period Taxes	11.11	1.15	(0.75)	0.40
XII	Profit / (Loss) for the period from continuing operations (X-XI)	476.19	852.87	190.10	1042.97
XIII	Profit / (Loss) from discontinuing operations	-	-	-	-
XIV	Tax expense of discontinuing operation	-	-	-	-
XV	Profit/(loss) from Discontinuing operations (after tax) (XIII-XIV)	-	-	-	-
XVI	**Profit for the period (XII + XV)**	**476.19**	**852.87**	**190.10**	**1042.97**
XVII	Profit / (Loss) attributable to:				
	Owners of the Parent Company	477.92	852.87	190.10	1042.97
	Minority Interests	(1.72)	-	-	-
	Profit for the period	**476.19**	**852.87**	**190.10**	**1042.97**
XVII	Earnings per equity share:				
	Face value per equity shares Rs.2/- fully paid up.				
	(1) Basic (Value in Rs.)	1.65	3.47	0.85	4.45
	(2) Diluted (Value in Rs.)	1.65	3.47	0.85	4.45

Notes:

1. The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th October, 2026.
2. The Statutory Auditors have carried out the limited review of the above financial results of the company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The statement is prepared in accordance with the requirement of Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
4. The above said financial results have been prepared in accordance with the Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 or 133 of Companies Act, 2013, read with relevant rules.
5. The company has only one reportable business segment. Hence no separate information for segment wise disclosure is given in accordance with the requirement of accounting standard (AS) 17 - "Segment Reporting"
6. The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of full financial year and the audited year to date figures upto the first half year ended 30th September 2025 of the FY 2025-26.
7. Earnings Per Share: Earnings Per Share is calculated on the weighted average number of equity shares of the Holding company. Half Yearly EPS is not annualised.
8. Previous year's / period figures have been regrouped / reclassified / restated, wherever necessary to confirm to classification of current year / period
9. There are no investor complaints received / pending as on 30th September, 2026.
10. Following are the subsidiaries consolidated in these financial statements:

Sl. No.	Name of the Company	Relationship	Country of Incorporation	% of Equity Interest (as at 30.09.2026)
1	ABHEDHYA SYSTEMS PRIVATE LIMITED	Subsidiary	India	80%

11. Details of proceeds and utilization of IPO funds: (Amount in Rs. Lakhs)

Sl. No.	Particulars	Amount allocated	Utilised till 30.09.2026	Pending to be utilised
1	Capital expenditure towards setting up of Proposed New Facility	5,168.02	291.95	4,876.07
2	Pre-payment/ re¬ payment,in part or fullof certain outstanding borrowings availed by our Company	800.00	800.00	-
3	General Corporate Purposes	417.50	309.59	107.91
4	Issue Expenses	580.81	605.00	(24.19)

For & On Behalf of the Board
DIGILOGIC SYSTEMS LIMITED

Madhusudhan Varma Jetty
Chairman & Managing Director
DIN : 02247769

Place: Hyderabad
Date: 26-10-2026

DIGILOGIC SYSTEMS LIMITED HYDERABAD

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD

DIGILOGIC SYSTEMS LIMITED

(FORMERLY KNOWN AS DIGILOGIC SYSTEMS PRIVATE LIMITED)

CIN: L62099TG2011PLC077933

Address: #102, 1ST Floor, DSL Abacus Tech Park Uppal Kalsa Village, Uppal Mandal, Rangareddi, Rangareddy, Telangana, India, 500039

Webiste: www.digilogicsystems.com E-Mail: info@digilogicsystems.com

Consolidated Cash Flow Statement

(Rs. Lakhs)

	Particulars	For the half year ended on 30-09-2026 Unaudited	For the year ended on 31-03-2026 Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax and extraordinary items	674.83	1344.65
	Adjustments for:		
	Depreciation and amortisation expense	80.10	181.20
	Profit on sale of Property, Plant and Equipment	-	(12.50)
	Interest on Fixed Deposits	(176.74)	(65.60)
	Rental Income	(0.72)	(1.44)
	Interest and other finance costs *(Other than Interest on Income Tax)*	34.70	122.86
	Interest on Income tax received	-	-
	Unrealised loss on foreign exchange	-	-
	Interest on Income tax	19.32	17.17
	Gratuity Expense	13.19	4.66
	Gratuity paid	(3.37)	(3.11)
	Operating profit before working capital changes	**641.30**	**1587.89**
	Changes in working capital:		
	Increase / (Decrease) in trade payables	(128.14)	(256.16)
	Increase / (Decrease) in short term provisions *(Other than Provision for Income tax)*	(0.14)	0.54
	Increase / (Decrease) in long term provisions	-	-
	Increase / (Decrease) in other current liabilities	(248.38)	54.49
	(Increase) / Decrease in other current assets *(Other than Balances with Income Tax Authorities)*	(143.04)	(111.09)
	(Increase) / Decrease in short term loan and advances	(38.93)	(94.31)
	(Increase) / Decrease in trade receivables	427.94	69.01
	(Increase) / Decrease in inventories	(731.95)	289.46
	(Increase) / Decrease in Defined Benefit Plan Assets	20.19	(8.86)
	Net (Increase) / Decrease in Working Capital	**(842.44)**	**(56.92)**
	CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(201.14)**	**1530.96**
	Adjustment for Net Income Tax paid	(224.52)	(267.87)
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(425.65)**	**1263.09**
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment & Intangible Assets	(5.28)	(212.01)
	Sale proceeds/Decrease of Property, Plant and Equipment	-	54.32
	Investment in Intangible Assets Under Development	(5.62)	-
	(Increase) / Decrease in long term loan and advances	(35.43)	(916.73)
	Interest Income received	176.74	65.60
	Rental Income received	0.72	1.44
	Security Deposits given	-	-
	(Increase) / Decrease in Non Current Investments	-	-
	(Increase) / Decrease in Capital Work In Progress *(Other than capitalised finance costs)*	(264.46)	(373.96)
	(Increase) / Decrease in Term Deposits with Banks	109.63	(5185.24)
			-
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	**(23.71)**	**(6566.57)**
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest and other finance costs *(including capitalised costs)*	(40.44)	(182.73)
	Proceeds from Long Term Borrowings	36.48	955.61
	Proceeds from Short Term Borrowings	525.42	125.00
	Repayments of Long Term Borrowings	(32.98)	(968.03)
	Repayments of Short Term Borrowings	-	(1040.52)
	Proceeds from issue of Equity Shares *(including Securities Premium)*	1.00	6966.34
	Adjustments made to Securities Premium for issue of Equity Shares *(IPO Expenses)*	-	(517.74)
			-
	NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	**489.47**	**5337.93**
	NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	40.11	34.45
	Cash and Cash equivalents at beginning of the period	35.39	0.95
	Adjustment for unrealised loss on foreign exchange		
	Cash and Cash equivalents at end of the period	**75.51**	**35.39**
D.	**Cash and Cash equivalents comprise of *(Refer Annexure - A.14)***		
	Cash on hand	0.80	0.41
	Balances with banks		
	In current accounts	74.70	34.99
	Bank deposits with less than 3 Months maturity	-	-
	Total	**75.51**	**35.39**

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by AS -3 (revised) "Cash Flow Statements"

For & On Behalf of the Board
DIGILOGIC SYSTEMS LIMITED

DIGILOGIC SYSTEMS LIMITED HYDERABAD

Madhusudhan Varma Jetty
Chairman & Managing Director
DIN : 02247769

Place: Hyderabad
Date: 26-10-2026

B. SRINIVASA RAO & CO. Chartered Accountants HYDERABAD