August 13, 2026

National Stock Exchange of India Limited Exchange Plaza, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (E) Mumbai – 400051 **NSE Symbol – DNAMEDIA - EQ**	**BSE Limited** Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400001 **Script Code - 540789**

Kind Attn.: : **Corporate Relationship Department**
Subject: : **Outcome of Board Meeting held on August 13, 2026 – Approval of Un-Audited Financial Results of the Company**

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., August 13, 2026, has upon the recommendation of the Audit Committee, approved the Un-Audited Financial Results of the Company for the quarter and three months ended June 30, 2026, for the Financial Year 2026-27, prepared in accordance with Ind-AS and duly reviewed by M/s MGB & Co. LLP, Chartered Accountants, the Statutory Auditors of the Company, along with the Limited Review Report with modified opinion.

In respect of the above, we hereby enclose the following:

- The Un-Audited Financial Results for the first quarter and three months ended June 30, 2026 in the format specified under the Listing Regulations;
- The Limited Review Report issued by M/s MGB & Co. LLP, Chartered Accountants, on the aforesaid Financial Results; and
- Declaration on approval and authentication of Financial Results as **Annexure A**;

In terms of the BSE Circular No. 20230315-41 & NSE Circular No. NSE/CML/2023/20, both dated March 15, 2023, outcome relating to items other than approval of Un-audited Financial Results, are being submitted separately.

The Board meeting commenced at 1430 Hrs and concluded at 1615 Hrs.

You are requested to kindly take the above on record.

Yours truly,

For **Diligent Media Corporation Limited**

Jyoti Upadhyay

Jyoti Upadhyay
Company Secretary & Compliance Officer
Membership No: A37410
Contact No.:+ 91-120-715 3000

DILIGENT MEDIA CORPORATION LIMITED

Encl. as above

Diligent Media Corporation Limited
CIN: L22120MH2005PLC151377
Registered office: 14th Floor, A Wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai - 400013
www.dnaindia.com

Unaudited financial results for the quarter ended 30 June 2026

(Rs. in lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited (Refer note 9)	Unaudited	Audited
1 Revenue from operations	171.83	162.49	78.67	650.88
2 Other income	5.52	33.05	2.13	55.50
Total Income (1+2)	**177.35**	**195.54**	**80.80**	**706.38**
3 Expenses				
a) Employee benefit expense	79.90	81.39	134.55	395.13
b) Finance costs	3.87	3.96	3.99	15.66
c) Depreciation	0.24	0.24	2.69	4.35
d) Other expenses	53.35	67.04	129.64	527.34
Total expenses (3a to 3d)	**137.36**	**152.63**	**270.87**	**942.48**
4 Profit/(loss) before taxes (1+2-3)	39.99	**42.91**	**(190.07)**	**(236.10)**
5 Less: Tax expense (Refer note 4)				
a) Current tax	-	-	-	-
b) Deferred tax charge / (credit)	-	645.28	(1.47)	651.44
Total tax charge / (credit) (5a+5b)	-	**645.28**	**(1.47)**	**651.44**
6 Profit/(loss) after tax (4-5)	39.99	**(602.37)**	**(188.60)**	**(887.54)**
7 Other comprehensive income/(loss) **(Items that will not be reclassified subsequently to profit or loss) (net of taxes)**				
Remeasurement gains/ (losses) on defined benefits obligations	(0.54)	1.80	(0.74)	4.08
8 Total comprehensive income / (loss) (6+7)	**39.45**	**(600.57)**	**(189.34)**	**(883.46)**
Paid-up equity share capital (face value of Re.1 each)	1,177.08	1,177.08	1,177.08	1,177.08
Other equity				(26,436.58)
Earning per share (of Re. 1 each) not annualised, except for year end.				
Basic and Diluted (Rs.)	0.03	(0.51)	(0.16)	(0.75)

Notes:

1 The unaudited financial results for the quarter ended 30 June 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August 2026. The statutory auditors have carried out a limited review of these unaudited financial results for the quarter ended 30 June 2026.

2 The above unaudited financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified under Section 133 of the Companies Act, 2013 and as per the presentation requirements of SEBI circular CIR/CFD/FAC/62/2016 dated 05 July 2016 and other accounting principles generally accepted in India.

3 The Company has only one identifiable business segment namely digital media business.

4 The Company, during the quarter and year ended 31 March 2026, has reassessed the carrying value of deferred tax assets and considering the uncertainty regarding the availability of sufficient future taxable income against which the deferred tax assets can be utilized, deferred tax assets amounting to Rs. 645.28 lakhs and Rs. 651.44 lakhs has been reversed and charged to the Statement of profit and loss for the quarter and year ended 31 March 2026 respectively.

DILIGENT MEDIA CORPORATION LIMITED

5 The Company has a negative net worth as at 30 June 2026. However, the Company's current assets as at 30 June 2026 are more than its current liabilities. Further, the Management continues to focus on strengthening revenue streams and implementing cost rationalization measures, including optimization of employee and other operating expenses to improve profitability and cash flows. Based on net working capital position as on 30 June 2026, planned initiatives to improve collections and overall liquidity position, cost rationalization measures and projected positive cash flows based on the Board's approved business plan for the current financial year, the Management believes that the Company will be able to meet its obligations as they fall due and accordingly, these unaudited financial results have been prepared on a going concern basis.

6 The Company had granted unsecured inter corporate deposits (ICDs) to Veena Investments Private Limited (VIPL), the outstanding balance of which is Rs. 17,340.27 lakhs as at 30 June 2026 (including accrued interest upto 31 December 2024 of Rs 1,385.27 lakhs). VIPL simultaneously holds 6% Non-cumulative Non-convertible Redeemable Preference Share (NCRPS) of the Company of Rs. 43,626.56 lakhs which are redeemable on 1 November 2036 and had sought its early redemption. The Company had expressed its inability for such early redemption of NCRPS and vide notice dated 4 January 2025, had called upon VIPL to repay the outstanding ICDs along with interest accrued till 30 September 2024 aggregating to Rs 16,978.33 lakhs plus further interest till actual date of payment. Subsequently, VIPL informed the Company that repayment of ICDs shall proceed simultaneously with the redemption of NCRPS and invoked the arbitration clause under the Intercorporate Deposit Agreements (ICDs Agreements) and accordingly, sole arbitrator was appointed wherein both the parties submitted their respective claims. During the Arbitration proceeding, VIPL proposed to setoff redemption of NCRPS issued by the Company and held by VIPL against VIPL's obligation to repay the ICDs to the Company. The Board of Directors of the Company took note of the procedural Arbitration Order dated 16 June 2025 and accorded in-principle approval to the aforementioned proposal of VIPL.

The Company received the Arbitration Award dated 20 August 2025 directing that the Company shall take necessary steps to redeem/cancel the said NCRPS at a value of Rs. 17,340.27 lakhs, and VIPL shall set off the entire ICDs outstanding amount against the NCRPS value. Upon such cancellation of the NCRPS, neither party shall have any further claim against the other in respect of the said ICD Agreements or the said NCRPS. Pursuant to the above, the Board of Directors of the Company at its meeting held on 18 September 2025, approved a Scheme of Reduction and cancellation of NCRPS Capital for an amount of Rs. 17,340.27 lakhs, which shall be adjusted against the entire amount outstanding under the ICD Agreements between the Company and the NCRPS holder and the remaining paid-up value of NCRPS Capital amounting to Rs 26,286.29 lakhs shall be reduced in its entirety and will be accounted for in accordance with the applicable Indian Accounting Standards (Ind AS) and other generally accepted accounting principles in India. The said Scheme has been filed with BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on 07 October 2025 and 08 October 2025 respectively and is pending for approval. In view of above, the Company has not accrued interest from 01 January 2025 and the managment believes that there is no impairment adjustment required to be carried out to the carrying value of the said ICD's.

7 The Company received a Show Cause Notice (as a co-noticee) dated 12 February 2026 issued by SEBI for the alleged violations of certain SEBI Regulations. The Company, after considering all details available, believe that it is in compliance with applicable laws. The Company has filed its response to the Notice and taking necessary action in this matter. However, to avoid protracted litigation, 'Application for Settlement' has been filed in terms of the provisions of SEBI (Settlement Proceedings) Regulations, 2018, which is under consideration. No material adverse impact on the Company is expected with respect to the above and accordingly, no adjustments are required to these unaudited financial results.

8 Other expenses include:

(Rs. in lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
a) Production and content expenses	24.99	26.24	27.28	111.09
b) Marketing, distribution and business promotion expenses	0.98	1.45	59.25	230.24
c) Rates and taxes	5.54	5.20	5.64	38.16
d) Provision for doubtful debts and advances (net)	-	-	9.11	4.78

9 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures of the full financial year 2025-26 and the reviewed and published year-to-date figures upto third quarter of the said financial year.

10 Figures of the previous periods have been regrouped and rearranged wherever considered necessary.

Place : Noida
Date : 13 August 2026

Nagendra Bhandari
Executive Director-Finance and CFO
DIN: 10221812

DILIGENT MEDIA CORPORATION LIMITED *

Independent Auditor's Review Report on the Unaudited Financial Results of Diligent Media Corporation Limited for the quarter ended 30 June 2026, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors,
Diligent Media Corporation Limited

Re: Limited Review Report for the quarter ended 30 June 2026

1. We have reviewed the accompanying Statement of unaudited financial results of **Diligent Media Corporation Limited** (the "Company") for the quarter ended 30 June 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with 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.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

4. **Basis for Qualified Conclusion**

   As stated in Note 6 to the Statement, the Company had granted inter corporate deposits (ICDs) to Veena Investments Private Limited (VIPL), the outstanding balances of such ICDs granted is Rs 17,340.27 lakhs as at 30 June 2026 (including accrued interest upto 31 December 2024 of Rs 1,385.27 lakhs). VIPL simultaneously holds 6% Non-cumulative, Non-convertible, Redeemable, Preference Shares (NCRPS) of the Company of Rs 43,626.56 lakhs which are redeemable on 01 November 2036 but had sought its early

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redemption. As mentioned in the note, the Company had expressed its inability for early redemption of NCRPS and called upon VIPL to repay the outstanding ICDs along with interest accrued till 30 September 2024, aggregating to Rs 16,978.33 lakhs plus further interest till actual date of payment. VIPL subsequently informed the Company that repayment of ICDs shall proceed simultaneously with the redemption of NCRPS and invoked the arbitration clause under the Inter Corporate Deposits Agreements (ICDs Agreements), pursuant to which a sole arbitrator was appointed wherein both parties have submitted their claims.

As further stated in the Note, during the Arbitration proceedings, VIPL proposed to setoff redemption of NCRPS issued by the Company to VIPL against VIPL's obligation to repay the ICDs to the Company. The Board of Directors of the Company took note of the procedural Arbitration Order dated 16 June 2025 and accorded in-principle approval to the aforementioned proposal of VIPL.

As also stated in the Note, the Company received the Arbitration Award dated 20 August 2025 directing that the Company shall take necessary steps to redeem/cancel the said NCRPS at a value of Rs. 17,340.27 lakhs, and VIPL shall set off the entire ICDs outstanding amount against the NCRPS value. Upon such cancellation of the NCRPS, neither party shall have any further claim against the other in respect of the said ICD Agreements or the said NCRPS.

Pursuant to the above, the Board of Directors of the Company at its meeting held on 18 September 2025 approved a Scheme of Reduction and cancellation of NCRPS Capital for an amount of Rs. 17,340.27 lakhs, which shall be adjusted against the entire amount outstanding under the Inter Corporate Deposit Agreements between the Company and the NCRPS holder, and the remaining paid-up value of NCRPS Capital amounting to Rs. 26,286.29 lakhs shall be reduced in its entirety and accounted for in accordance with the applicable Indian Accounting Standards (Ind AS) and other generally accepted accounting principles in India. The said Scheme has been filed with BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on 07 October 2025 and 08 October 2025, respectively, and is pending for approval. In view of the above, the Company has not accrued interest from 01 January 2025 and has not performed an impairment assessment on the outstanding balance in accordance with Ind AS 109 "Financial Instruments". Accordingly, we are unable to determine whether any adjustment is required to the carrying amount of the said outstanding balance as at 30 June 2026.

Our conclusion on the unaudited financial results for the quarter ended 30 June 2025 and our opinion on the audited financial results for the quarter and year ended 31 March 2026 was also modified in respect of the matter stated above.

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CHARTERED ACCOUNTANTS

5. **Qualified Conclusion**

Based on our review conducted as stated above, except for possible effects of the matter described in paragraph 4 above, nothing has come to our attention that causes us to believe that the Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act 2013, read with rules issued thereunder and other recognised 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. **Material Uncertainty Relating to Going Concern**

As stated in Note 5 of the Statement, the Company has a negative net worth as at 30 June 2026. The Company's ability to continue as a going concern is significantly dependent on improvement in profitability and generation of sufficient cash flows based on successful execution of planned cost rationalization measures and initiatives. These conditions, along with the outcome of the arbitration matter stated in the 'Basis for Qualified Conclusion' paragraph above, indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Considering the projected fund inflow based on the Company's Board approved business plan and present liquidity, the management has prepared the Statement on a going concern basis. Our conclusion is not modified in respect of this matter.

For **MGB & Co. LLP**
Chartered Accountants
Firm Registration Number: 101169W/W-100035

mgb&co LLP CHARTERED ACCOUNTANTS

Lalit Kumar Jain
Partner
Membership Number 072664

Noida, 13 August 2026
UDIN: 26072664IKCFUL5290

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Annexure A

Declaration on approval and authentication of financial results

In terms of Regulation 33(2)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Jyoti Upadhyay, Company Secretary & Compliance Officer of the Company, hereby confirm that Mr. Nagendra Bhandari, Whole Time Director designated as an 'Executive Director – Finance', is duly authorized by the Board of Directors in its meeting held today, i.e., August 13, 2026, to sign the Un-Audited Financial Results of the Company for the first quarter and three months period ended June 30, 2026, of the Financial Year 2026-27.

For **Diligent Media Corporation Limited**

DILIGENT MEDIA CORPORATION LIMITED

Jyoti Upadhyay
Company Secretary & Compliance Officer
Membership No: A37410
Contact No.:+ 91-120-715 3000