

May 21, 2026

The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1,
Block G, Bandra – Kurla Complex,
Bandra (East),
Mumbai – 400 051

The General Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Symbol: DIGIDRIVE

Scrip: 544079

Sub: Outcome of Board Meeting.

Sir/ Madam,

In furtherance to our communication dated May 12, 2026 and pursuant to Regulations 30, 33 and any other applicable Regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”), the Board of Directors of the Company, at its meeting held today has, inter-alia, considered, approved and taken note the Audited Financial Results (Standalone and Consolidated) of the Company, for the quarter and financial year ended on March 31, 2026.

A copy of the abovesaid Audited Financial Results along with the Report of the Auditors are enclosed as ‘**Annexure-A**’.

Pursuant to Regulation 33(3)(d) of SEBI Listing Regulations, the declaration that the Statutory Auditors of the Company have issued the Audit Report with an 'Unmodified Opinion', is enclosed as ‘**Annexure – B**’.

The meeting of the Board of Directors of the Company commenced at 11:00 A.M. (IST) and concluded at 11:55 A.M. (IST).

This above information is also available on the website of the Company <https://www.digidrive limited.com>.

You are requested to kindly take the abovementioned information on record.

Thanking You.

Yours faithfully,

For **Digidrive Distributors Limited**


Kriti Jain

Company Secretary and Compliance Officer

Encl: As above

Independent Auditor's Report

To the Board of Directors of Digidrive Distributors Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Digidrive Distributors Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

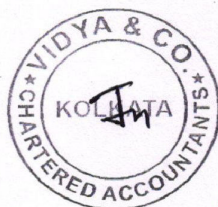
Basis for Opinion

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

Managements and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the Company is responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Independent Auditor's Report (Continued)
Digidrive Distributors Limited

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

The respective Board of Directors is responsible for overseeing the financial reporting of the company.

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

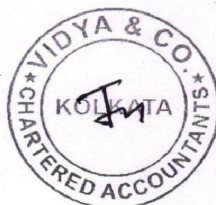
Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is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

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

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

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

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



VIDYA & CO.

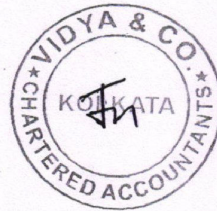
CHARTERED ACCOUNTANTS

Independent Auditor's Report (Continued)
Digidrive Distributors Limited

Other Matter

- a. The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **Vidya & Co**
Chartered Accountants
Firm's Registration no.: 308022E



Jnagar.

Jitendra Nagar
Partner

Membership No: 055659
UDIN: 26055659ABJIIR6184

Kolkata, 21 May 2026

Digidrive Distributors Limited
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028
web: www.digidriveindia.com, Email id: digidrive.sec@rpgs.in
CIN:L51909WB2022PLC252287

(Rs. in Lakhs)

Statement of Standalone Financial Results for the Three Months and Year Ended 31 March 2026

Sl. No.	Particulars	3 Months Ended	3 Months Ended	3 Months Ended	Year Ended	Year Ended
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations	678	750	462	2,750	2,784
	(b) Other income	21	943	717	1,012	796
	Total Income	699	1,693	1,179	3,762	3,580
2	Expenses					
	(a) Operational cost**	654	728	425	2,612	2,514
	(b) Employee benefits expense	15	14	22	60	61
	(c) Finance costs	1	1	*0	3	*0
	(d) Depreciation and amortisation expense	4	5	1	11	1
	(e) Other expenses	35	46	135	185	301
	Total Expenses	709	794	583	2,871	2,877
3	Profit before exceptional items and tax (1-2)	(10)	899	596	891	703
4	Exceptional Items (Refer Note 3)	-	4	-	4	-
5	Profit before tax (3-4)	(10)	895	596	887	703
6	Tax Expense					
	(a) Current Tax	90	123	141	213	171
	(b) Deferred Tax (net)	(95)	153	2	10	8
	Total Tax Expense	(5)	276	143	223	179
7	Profit for the period (5-6)	(5)	619	454	664	524
8	Other Comprehensive Income (net of taxes)					
	A (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will not be reclassified to profit or loss	(2,866)	730	(5,743)	(981)	5,256
	(ii) Income tax relating to items that will not be reclassified to profit or loss	423	(105)	841	153	(1,148)
	Total Other Comprehensive Income	(2,443)	625	(4,902)	(828)	4,108
9	Total comprehensive income for the period (7+8)	(2,448)	1,244	(4,449)	(164)	4,632
10	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	3,856	3,856	3,856	3,856	3,856
11	Other equity	-	-	-	23,087	23,252
12	Earnings Per Share (Face Value Rs.10/- each)#					
	(a) Basic (Rs.)	(0.01)	1.61	1.18	1.72	1.36
	(b) Diluted (Rs.)	(0.01)	1.61	1.18	1.72	1.36

*Represents value of less than Rs. 0.50 Lakh.

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

#Figures for three months are not annualised.

Digidrive Distributors Limited
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028
web: www.digidriveindia.com, Email id: digidrive.sec@rpsg.in
CIN:L51909WB2022PLC252287

(Rs. in Lakhs)

Standalone Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Year Ended 31 March 2026

Sl. No.	Particulars	3 Months Ended	3 Months Ended	3 Months Ended	Year Ended	Year Ended
		31 March 2026 (Unaudited)	31 December 2025 (Unaudited)	31 March 2025 (Unaudited)	31 March 2026 (Unaudited)	31 March 2025 (Audited)
1	Segment Revenue					
	(a) Trading	678	750	462	2,750	2,784
	(b) Investment	-	-	-	-	-
	Total Segment Revenue	678	750	462	2,750	2,784
	Less: Inter-Segment Revenue	-	-	-	-	-
	Total Revenue from Operations	678	750	462	2,750	2,784
2	Segment Results					
	(a) Trading	40	3	48	130	259
	(b) Investment	16	940	705	983	728
	Total	56	943	752	1,113	987
	Less:					
	(a) Finance Costs	1	1	*0	3	*0
	(b) Other unallocable expenditure net of unallocable income	65	43	156	219	283
	Profit before exceptional items and tax	(10)	899	596	891	703
	Less: Exceptional Items (Refer Note 3)	0	4	-	4	-
	Total Profit Before Tax	(10)	895	596	887	703
3	Segment Assets					
	(a) Trading	898	855	795	898	795
	(b) Investment	27,654	30,428	28,088	27,654	28,088
	(c) Unallocated	1,690	1,830	1,777	1,690	1,777
	Total Segment Assets	30,242	33,113	30,660	30,242	30,660
4	Segment Liabilities					
	(a) Trading	3,000	192	3,985	3,000	3,985
	(b) Investment	-	-	-	-	-
	(c) Unallocated	299	3,530	(432)	299	(432)
	Total Segment Liabilities	3,299	3,722	3,553	3,299	3,553

*Represents value of less than Rs. 0.50 Lakh.

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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities

Sl. No.		As at 31 March 2026 (Audited)	Year Ended 31 March 2025 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Right to Use Assets	40	2
	(b) Financial assets		
	(i) Investments	27,654	28,088
	(ii) Other financial assets	7	-
	Total non-current assets	27,701	28,090
2	Current Assets		
	(a) Inventories	591	539
	(b) Financial assets		
	(i) Investments	1,147	722
	(ii) Trade receivables	285	216
	(iii) Cash and cash equivalents	15	131
	(iv) Bank balances other than (iii) above	253	-
	(v) Other financial assets	9	722
	(c) Current tax assets (net)	19	37
	(d) Other current assets	222	203
	Total current assets	2,541	2,570
	TOTAL ASSETS	30,242	30,660
	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	3,856	3,856
	(b) Other equity	23,087	23,252
	Total equity	26,943	27,108
2	LIABILITIES		
1	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Lease Liabilities	16	1
	(a) Deferred tax liabilities (net)	2,873	3,016
	Total non-current liabilities	2,889	3,017
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Lease Liabilities	23	1
	(ii) Trade Payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	270	446
	(iii) Other financial liabilities	94	59
	(b) Other current liabilities	2	16
	(c) Provisions	21	13
	Total current liabilities	410	536
	Total Liabilities	3,299	3,553
	TOTAL EQUITY AND LIABILITIES	30,242	30,660



Standalone Statement of Cash Flows

Sl. No.	Particulars	Year Ended			
		31 March 2026	31 March 2025		
		(Audited)	(Audited)		
	Profit Before Tax		887		703
A.	Cash Flow from Operating Activities				
	Adjustments for:				
	Depreciation and amortisation expense	11	-	-	-
	Finance costs	3	-	-	-
	Liabilities/Provisions no longer required written back	-	(7)	(7)	(7)
	Interest income	(28)	(61)	(61)	(61)
	Provision for doubtful advances	3	-	-	-
	Profit on sale of investment in mutual fund	(21)	(12)	(12)	(12)
	Fair value gain on Mutual Fund at FVTPL	(35)	(20)	(20)	(20)
	Dividend income from equity investments designated at FVOCI	(927)	(695)	(695)	(695)
			(994)		(796)
	Operating profit before Working Capital Changes		(107)		(93)
	Adjustments for:				
	Decrease/(Increase) in other current assets, loans, other non-current assets, other financial assets	602	(739)	(739)	(739)
	Increase in other financial liabilities, provisions, other current liabilities	28	34	34	34
	(Decrease)/Increase in trade payables	(177)	145	145	145
	Decrease/ (Increase) in trade receivables	(72)	112	112	112
	Increase in inventories	(52)	(107)	(107)	(107)
			329		(556)
	Cash generated from operations		222		(649)
	Income taxes paid (net of refund)		(195)		(189)
	Net cash generated from Operating Activities (A)		27		(838)
B.	Cash Flow from Investing Activities				
	Investment in equity shares of other company (quoted)	(547)	-	-	-
	Interest received	65	30	30	30
	Investment in shares of company	-	(940)	(940)	(940)
	Investment in mutual funds	(600)	(800)	(800)	(800)
	Proceeds from sale of Investment in mutual funds	230	312	312	312
	Fixed deposits placed/ matured with/ from banks (with remaining maturity more than 3 months)	(253)	799	799	799
	Dividend income from equity investments designated at FVOCI	927	696	696	696
			(178)		97
	Net cash generated from / (used in) Investing Activities (B)		(178)		97
C.	Cash Flow from Financing Activities				
	Repayment of principal portion of lease liabilities	38	-	-	-
	Interest paid on others	(3)	-	-	-
			35		-
C.	Net cash (used in) / generated from Financing Activities (C)		35		-
	Net increase in cash and cash equivalents (A+B+C)		(116)		(741)
	Cash and Cash Equivalents at the beginning of the period		131		873
	Cash and Cash Equivalents at the end of the period		15		132

*Represents value of less than Rs. 0.50 Lakh.


Note: The above Standalone Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 - "Statement of Cash Flows".

NOTES:

- 1 The above standalone financial results for the three months ended 31 March 2026 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 21 May 2026. These standalone financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and provisions of the Companies Act, 2013. These results have been subjected to audit by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone financial results for the three months ended and year ended 31 March 2026.
- 2 During the year ended 31 March 2025, the company has reassessed the basis of arriving at/ identifying Operating Segments as per Ind As 108. Accordingly with effect from 31 March 2025, the company's current business activities are being disclosed under two separate operating segments, e.g. (a) Trading and (b) Investment. Consequently, comparative figures for the previous year/ period have been regrouped wherever necessary.

Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to reportable operating segment. Other "unallocable expenditure net of unallocable income" mainly includes interest income, expenses on common services not directly identifiable to trading and Investment expenses.
Segment Assets and Segment Liabilities are as at 31 March 2026, 31 December 2025 and 31 March 2025. Unallocable corporate assets less unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank balances.
- 3 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 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 of Rs 4 lakhs under Exceptional items for the year ended 31 March 2026. The incremental impact primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 4 The figures for the three months ended 31 March 2026 and 31 March 2025 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the end of third quarter of the relevant financial year. The year to date figures up to the end of third quarter of the relevant financial year were subject to Limited Review.
- 5 For more details on Results, visit Investor section of our website at <http://www.digidrivelimited.com> and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.

For and on behalf of the Board of Directors of Digidrive Distributors Limited



Kiran Bandekar
Managing Director
DIN: 10245133

Kolkata
21 May 26

Independent Auditor's Report

To the Board of Directors of Digidrive Distributors Limited

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of Digidrive Distributors Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information, and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiary, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following entity
 1. Open Media Network Limited (wholly owned subsidiary)
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of the audit reports of the other auditors referred to in sub paragraph no. (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results



Independent Auditor's Report (Continued)**Digidrive Distributors Limited****Managements and Board of Directors' Responsibilities for the Consolidated Annual Financial Results**

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors included in the Group are responsible for assessing the ability of Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies in the Group is responsible for overseeing the financial reporting process of the Company.

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

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

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

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



Independent Auditor's Report (Continued)
Digidrive Distributors Limited

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entity included in the consolidated annual financial results, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph no. (a) of the "Other Matters" paragraph in this audit report.

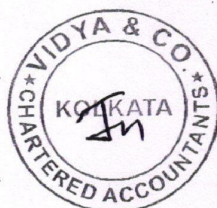
We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a. The consolidated annual financial results include the audited financial results of one subsidiary, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 639 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of Rs. 1865 - lakhs and total net loss after tax (before consolidation adjustments) of Rs. 126 lakhs and net cash inflows (before consolidation adjustments) of Rs. 105 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by other auditor under generally accepted auditing standards applicable in their respective countries. The independent auditor's reports on the financial statements of these entities have been furnished to us by the management.



Independent Auditor's Report (Continued)

Digidrive Distributors Limited

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such auditor and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditor.

- b. The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Vidya & Co
Chartered Accountants
Firm's Registration no.: 308022E



Jnagar
Jitendra Nagar
Partner

Membership No: 055659
UDIN: 26055659PVYGDN8302

Kolkata, 21 May 2026



Consolidated Statement of Profit and Loss for the Three Months and Year Ended 31 March 2026

Sl. No.	Particulars	3 Months ended	3 Months ended	3 Months ended	Year ended	Year Ended 31
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	March 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations	968	1,173	1,044	4,615	4,978
	(b) Other income	62	943	742	1,063	828
	Total Income	1,030	2,116	1,786	5,678	5,806
2	Expenses					
	(a) Operational Cost*	674	754	446	2,704	2,582
	(b) Employee benefits expense	330	364	387	1,558	1,452
	(c) Finance costs	3	2	3	10	8
	(d) Depreciation and amortisation expense	17	17	10	56	40
	(e) Other expenses	147	127	285	522	750
	Total Expenses	1,171	1,264	1,131	4,850	4,832
3	Profit before exceptional items and tax (1-2)	(141)	852	655	828	974
4	Exceptional Items	66	4	-	70	-
5	Profit before tax (3-4)	(207)	848	655	758	974
6	Tax Expense					
	(a) Current Tax	87	123	145	210	175
	(b) Deferred Tax (net)	(95)	153	2	10	8
	Total tax expense	(8)	276	147	220	183
7	Profit for the period (5-6)	(199)	572	508	538	791
8	Other Comprehensive Income (net of taxes)					
	(A) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-
	(b) (i) Items that will not be reclassified to profit or loss	(2,855)	731	(5,760)	(969)	5,239
	(ii) Income tax relating to item that will not be reclassified to profit or loss	420	(105)	845	150	(1,144)
	Total Other Comprehensive Income	(2,435)	626	(4,915)	(819)	4,095
9	Total Comprehensive Income for the period (7+8)	(2,634)	1,198	(4,407)	(281)	4,886
10	Paid-up Equity Share Capital (Face Value of Rs 10/- each)	3,856	3,856	3,856	3,856	3,856
11	Other equity				23,331	23,613
12	Earnings Per Share (Face Value Re. 10/- each). #					
	(a) Basic (Rs.)	(0.51)	1.48	1.32	1.40	2.05
	(b) Diluted (Rs.)	(0.51)	1.48	1.32	1.40	2.05

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

Digidrive Distributors Limited
Registered Office: 33, Jessore Road, Dum Dum, Kolkata - 700 028
web: www.digidriveindia.com, Email id: digidrive.sec@rpsg.in
CIN:L51909WB2022PLC252287

Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Three Months and Year Ended 31 March 2026

Sl. No.	Particulars	3 Months ended 31 March 2026	3 Months ended 31 December 2025	3 Months ended 31 March 2025	Year ended 31 March 2026	Year Ended 31 March 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	(a) Trading	678	750	462	2,750	2,784
	(b) Publication	290	423	582	1,865	2,194
	(c) Investment	-	-	-	-	-
	Total Segment Revenue	968	1,173	1,044	4,615	4,978
	Less: Inter Segment Revenue	-	-	-	-	-
	Total Revenue from Operations	968	1,173	1,044	4,615	4,978
2	Segment Results					
	(a) Trading	40	3	48	130	259
	(b) Publication	(131)	(46)	60	(58)	277
	(c) Investment	17	940	705	984	728
	Total	(74)	897	813	1,056	1,264
	Less:					
	(a) Finance costs	3	2	3	10	8
	(b) Other unallocable expenditure net of unallocable income	64	43	155	218	282
	Profit before exceptional items and tax	(141)	852	655	828	974
	Less: Exceptional Items (Refer Note 3)	66	4	-	70	-
	Total Profit Before Tax	(207)	848	655	758	974
3	Segment Assets					
	(a) Trading	898	855	795	898	795
	(b) Publication	639	847	750	639	750
	(c) Investment	27,654	30,428	28,088	27,654	28,088
	(d) Unallocated	1,690	1,830	1,777	1,690	1,777
	Total Segment Assets	30,881	33,960	31,410	30,881	31,410
4	Segment Liabilities					
	(a) Trading	3,000	192	3,985	3,000	3,985
	(b) Publication	394	419	389	394	389
	(c) Investment	-	-	-	-	-
	(d) Unallocated	299	3,530	(432)	299	(432)
	Total Segment Liabilities	3,693	4,141	3,942	3,693	3,942



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(Rs. in Lakhs)

Consolidated Balance Sheet

Sl. No.	Particulars	Year Ended	Year Ended
		31 March 2026 (Audited)	31 March 2025 (Audited)
ASSETS			
1	Non-current assets		
	(a) Property, plant and equipment	9	8
	(b) Right-of-use assets	84	82
	(c) Intangible assets	26	-
	(d) Financial assets		
	(i) Investments	27,654	28,088
	(ii) Other financial assets	13	8
	(e) Other non-current assets	0	2
	Total non-current assets	27,786	28,188
2	Current assets		
	(a) Inventories	591	542
	(b) Financial assets		
	(i) Investments	1,147	722
	(ii) Trade receivables	338	307
	(iii) Cash and cash equivalents	283	295
	(iv) Bank balances other than (iii) above	253	-
	(v) Other financial assets	9	722
	(c) Current tax assets (net)	192	359
	(d) Other current assets	282	275
	Total current assets	3,095	3,222
	TOTAL ASSETS	30,881	31,410
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity share capital	3,856	3,856
	(b) Other equity	23,331	23,612
	Total Equity	27,187	27,468
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	26	49
	(ii) Provisions	133	69
	(c) Deferred tax liabilities (net)	2,873	3,016
	Total non-current liabilities	3,032	3,134
3	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	61	35
	(ii) Trade payables	3	0
	a) Total outstanding dues of micro enterprises and small enterprises	310	491
	b) Total outstanding dues of creditors other than micro enterprises	211	167
	(iii) Other financial liabilities	40	87
	(b) Other current liabilities	-	-
	(c) Current tax liabilities (net)	37	28
	(d) Provisions	662	808
	Total current liabilities	1,014	1,028
	Total liabilities	3,694	3,942
	TOTAL EQUITY AND LIABILITIES	30,881	31,410



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(Rs. in Lakhs)

Consolidated Statement of Cash Flows

Sl No	Particulars	Year ended	
		31 March 2026	31 March 2025
		(Audited)	(Audited)
A.	Cash Flow from Operating Activities		
	Profit Before Tax	758	974
	Adjustments for:		
	Depreciation and amortisation expense	56	40
	Allowance for expected credit loss/ provision for doubtful advances	-	5
	Provision for doubtful debts	3	8
	Finance costs	10	8
	Liabilities/Provisions no longer required written back	(30)	(36)
	Interest income	(49)	(62)
	Bad debts/advances written off	-	5
	Profit on sale of Investment in Mutual Fund	(22)	(12)
	Fair value gain on Mutual Fund at FVTPL	(35)	(20)
	Dividend income from equity investments designated at FVOCI	(927)	(695)
		(994)	(767)
	Operating profit before Working Capital Changes	(236)	207
	Adjustments for:		
	(Increase)/ Decrease in Other current assets, Loans, Other non-current assets, Other financial assets	(9)	(806)
	Increase in Other financial liabilities, Provisions, Other current liabilities	84	3
	Increase in Trade payables	(148)	183
	Decrease/ (Increase) in Trade receivables	(33)	88
	(Increase)/ Decrease in Inventories	(49)	-98
		(155)	(630)
	Cash (used in) / generated from operations	(391)	(423)
	Income taxes paid (net of refund)	(47)	(378)
	Net cash (used in) / generated from Operating Activities (A)	(438)	(801)
B.	Cash Flow from Investing Activities		
	Purchase of Property, plant and equipment and intangible assets	(37)	(4)
	Investment in equity shares of other company (quoted)	(547)	(940)
	Interest received	85	31
	Investment in Mutual Funds	(600)	(800)
	Proceeds from sale of Investment in Mutual Funds	230	312
	Fixed deposits matured with banks (with maturity more than 12 months)	424	844
	Dividend income from equity investments	927	695
	Net cash generated from / (used in) Investing Activities (B)	482	138
C.	Cash Flow from Financing Activities		
	Repayment of principal portion of lease liabilities	(46)	(33)
	Interest paid on lease liabilities	(10)	-
	Interest paid on others	-	(7)
	Net cash used in Financing Activities (C)	(56)	(40)
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	(12)	(703)
	Cash and Cash Equivalents at the beginning of the year	295	1,000
	Cash and Cash Equivalents at the end of the year	283	297

Note: The above Consolidated Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 - "Statement of Cash Flows".



NOTES:

- 1 The above consolidated financial results for the three months and year ended 31 March 2026 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Parent Company in their respective meetings held on 21 May 2026. These consolidated financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and provisions of the Companies Act, 2013. These results have been subjected to audit by the Statutory Auditors of the Parent company who have issued an unmodified audit report on the consolidated financial results for the three months and year ended 31 March 2026.
- 2 The Consolidated financial results are prepared in accordance with the principles and procedures as set out in Ind AS 110, notified by Ministry of Corporate Affairs. The consolidated financial results of the Company include its one subsidiary i.e. Open Media Network Private Limited (hereinafter referred as "Group") combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses eliminating intra-company balances and transactions and resulting unrealised gains/losses (as applicable). The Consolidated financial results are prepared applying uniform accounting policies.
- 3 During the year ended 31 March 2025, the group has reassessed the basis of arriving at/ identifying Operating Segments as per Ind As 108. Accordingly with effect from 31 March 2025, the group's current business activities are being disclosed under three separate operating segments, e.g. (a) Trading, (b) Publication and (c) Investment. Consequently, comparative figures fo the previous year/ period have been regrouped wherever necessary. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable expenditure net of unallocable income" mainly includes interest income, expenses on common services not directly identifiable to individual segments and corporate expenses. Segment Assets and Segment Liabilities are as at 31 March 2026, 31 December 2025 and 31 March 2025. Unallocable corporate assets less unallocable corporate liabilities mainly represent cash and bank balances.
- 4 The figures for the three months ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the end of third quarter of the relevant financial year. The year to date figures up to the end of third quarter of the relevant financial year were subject to Limited Review.
- 5 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 of Rs 70 lakhs under Exceptional items for the year ended 31 March 2026. The incremental impact primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 6 For more details on Results, visit Investor section of our website at <http://www.digidrivelimited.com> and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.

For and on behalf of the Board of Directors of DigiDrive Distributors Limited

Kiran Bandekar
Managing Director
DIN: 10245133

Kolkata
21 May 2026



May 21, 2026

The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1,
Block G, Bandra – Kurla Complex,
Bandra (East),
Mumbai – 400 051

The General Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Symbol: DIGIDRIVE

Scrip: 544079

Dear Sir/ Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Asish Kumar Ray, Chief Financial Officer of Digidrive Distributors Limited (CIN: L51909WB2022PLC252287) having its Registered Office at 33, Jessore Road, Dum Dum, Kolkata - 700 028 hereby declare that, the Statutory Auditors of the Company, Messrs. Vidya & Co. (FRN No. 308022E) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company (Standalone & Consolidated) for the year ended on March 31, 2026.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the circular(s)/notification(s) issued by Securities and Exchange Board of India in this connection from time to time.

Yours faithfully,
For **Digidrive Distributors Limited**

Asish Kumar Ray
Chief Financial Officer

Digidrive Distributors Limited, 33, Jessore Road, Dum Dum, Kolkata - 700 028, India.

Tel: +91 (033) 25512984 | Web: www.digidrive.com

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