



DIGICONTENT LIMITED

Registered Office: Hindustan Times House (2nd Floor)

18-20, Kasturba Gandhi Marg, New Delhi 110 001, India

T: +9111 66561355

W: www.digicontent.co.in **E:** investor@digicontent.co.in

CIN: L74999DL2017PLC32214

May 19, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,

Mumbai - 400 001

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,
Plot No. C-1, Block G,

Bandra-Kurla Complex, Bandra (E),

Mumbai - 400 051

Scrip Code: 542685

Trading Symbol: DGCONTENT

Subject: Outcome of the Board Meeting held on May 19, 2026 and Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (“SEBI Listing Regulations”)

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e., Tuesday, May 19, 2026 (which commenced at 12:00 Noon and concluded at 13:10 P.M.) has, *inter-alia*, transacted the following businesses:

1. Approved the Audited Financial Results (Standalone and Consolidated) (“AFRs”) of the Company for the quarter and financial year ended on March 31, 2026, pursuant to Regulation 33 of the SEBI Listing Regulations
2. Approved the Audited Financial Statements (Standalone and Consolidated) of the Company for the financial year ended on March 31, 2026, prepared pursuant to the Companies Act, 2013;
3. Upon recommendation of Nomination and Remuneration Committee, approved the re-appointment of Mr. Lloyd Mathias (DIN: 02879668) as an Independent Director of the Company, for a period of 5 (five) years w.e.f. December 01, 2026, subject to approval of the Shareholders of the Company at the ensuing Annual General Meeting.
4. Took note of resignation of Ms. Manu Chaudhary (A34640), Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company w.e.f. close of working hours on May 31, 2026.
5. Upon recommendation of Nomination and Remuneration Committee, approved appointment of Mr. Shubham Jain (A58662) as Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company w.e.f. June 01, 2026.

Corp. office: 5th Floor, Lotus Tower, A Block,
Community Centre, New Friends Colony,
New Delhi-110025
Ph.: 011 - 66561234

Further, we are enclosing herewith the following in regard to the above:

1. AFRs of the Company for the quarter and financial year ended on March 31, 2026 along with the Auditors' Report thereon (*Annexure-1*);
2. Declaration on Unmodified Opinion in the Auditors' Report, for financial year 2025-26 (*Annexure -2*);
3. The relevant details of the re-appointment of Mr. Lloyd Mathias (*Annexure-3*);
4. The brief details of resignation of Ms. Manu Chaudhary (KMP) along with copy of her resignation letter (*Annexure- 4*);
5. The relevant details of appointment of Mr. Shubham Jain (*Annexure- 5*);

Pursuant to provisions of Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 (last updated on January 30, 2026).

This information is also being uploaded on the website of the Company i.e., www.digicontent.co.in.

You are hereby requested to take the above information on record.

Thanking you,

Yours faithfully,
For **Digicontent Limited**

(Manu Chaudhary)
Company Secretary
M. No.: A34640

Encl.: As above

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

To
The Board of Directors of
Digicent Limited

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

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

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

- i. includes the results of the following entities:
 - a. Digicent Limited
 - b. HT Digital Streams Limited
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

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

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles



generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective 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 their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

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

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

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

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



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.

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

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

Other Matter

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

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Nikhil Aggarwal

per Nikhil Aggarwal

Partner

Membership No.: 504274

UDIN: *26504274YMFFRX6240*



Place: New Delhi

Date: May 19, 2026



Digicontent Limited
CIN:- L74999DL2017PLC322147
Registered Office: Hindustan Times House ,2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001, India
Tel: +91-11- 6656 1234 Fax: +91-11-6656 1270
Website:- www.digicontent.co.in E-mail:-investor@digicontent.co.in
Audited Consolidated Financial Results for the quarter and year ended March 31, 2026

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

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2026 Audited (Refer Note 2)	31.12.2025 Un-audited	31.03.2025 Audited (Refer Note 2)	31.03.2026 Audited	31.03.2025 Audited
1	Income					
	a) Revenue from Operations	11,835	12,814	11,452	48,873	44,285
	b) Other Income	85	125	224	471	733
	Total Income	11,920	12,939	11,676	49,344	45,018
2	Expenses					
	a) Employee benefits expense	5,723	5,688	5,477	23,314	21,733
	b) Finance costs	340	258	381	1,179	1,672
	c) Depreciation and amortisation expense	194	197	206	785	1,102
	d) Other expenses	5,443	6,075	4,655	21,972	16,773
	Total Expenses	11,700	12,218	10,719	47,250	41,280
3	Profit before exceptional items and tax (1-2)	220	721	957	2,094	3,738
3a	Earnings before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items	754	1,176	1,544	4,058	6,512
4	Exceptional items (Loss) (refer note 9)	-	(1,589)	-	(1,589)	-
5	Profit/(Loss) before Tax (3+4)	220	(868)	957	505	3,738
6	Tax Expense (refer note 7)					
	a) Current tax charge	797	7	511	1,296	1,514
	b) Deferred tax credit	(667)	(147)	(176)	(872)	(207)
	Total tax expense/(credit)	130	(140)	335	424	1,307
7	Profit/(Loss) after tax (5-6)	90	(728)	622	81	2,431
8	Other Comprehensive Income (net of tax)					
	a) Items that will not be reclassified to profit or loss	15	170	9	315	185
	Total Other Comprehensive Income	15	170	9	315	185
9	Total Comprehensive Income/(Loss) (7+8)	105	(558)	631	396	2,616
10	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164
11	Other Equity excluding Revaluation Reserves as per the balance sheet				2,529	1,569
12	Earnings/(Loss) per share					
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)		
	Basic	0.15	(1.25)	1.07	0.14	4.18
	Diluted	0.15	(1.25)	1.07	0.13	4.18



Notes :

- 1 The standalone financial results of following entity have been consolidated with the financial results of Digicontent Limited ('the Company'), hereinafter referred to as **"the Group"**:

Wholly-owned Subsidiary

HT Digital Streams Limited (HTDSL)

- 2 The above Audited consolidated financial results for the quarter year ended March 31, 2026 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on May 19, 2026. The Statutory Auditor of the Company have carried out an audit of the above results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified audit opinion. The figures of the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto December 31, 2025 and December 31, 2024 respectively, being the end of the third quarter of the financial year, which were subjected to limited review.
- 3 The consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- 4 The Group is engaged in the business of "Entertainment & Digital Innovation Business" and there are no other reportable segments as per Ind AS 108 on Operating Segments.
- 5 The Audited standalone financial results of the Company for the quarter and year ended March 31, 2026 will be filed with BSE and NSE and are also available on Company's website "www.digicontent.co.in". The key standalone financial information for the quarter and year ended March 31, 2026 are as under:

(INR in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (Refer Note 2)	Un-audited	Audited (Refer Note 2)	Audited	Audited
Revenue from Operations	29	29	29	119	129
(Loss) Before Tax	(229)	(307)	(319)	(1,018)	(1,420)
(Loss) After Tax	(229)	(307)	(319)	(1,018)	(1,420)
Total Comprehensive (Loss)	(232)	(303)	(318)	(1,017)	(1,418)

- 6 The certificate of CEO and CFO in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 7 Tax expense for the year ended March 31, 2026 includes current tax expense of INR 127 Lakhs and deferred tax credit of INR 127 Lakhs arising from finalisation of return for the previous year.
- 8 During the year ended March 31, 2026, the Company granted 24.09 Lakhs Restricted Stock Units (RSU) to Eligible Employees of HT Digital Streams Limited (HTDSL) (Wholly owned Subsidiary) under "Digicontent Limited - Restricted Stock Unit Plan 2025" ("RSU Scheme - 2025").
- 9 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and disclosed the incremental impact of these changes on the basis of the best understanding of the new regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact under Exceptional Items in the financial results for the year ended March 31, 2026. The incremental impact consists of gratuity of INR 1,446 Lakhs and long-term compensated absences of INR 143 Lakhs. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effects on the basis of such developments as needed.



10 Consolidated Balance Sheet as at March 31, 2026 is as given below:			
(INR in Lakhs)			
	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
A	ASSETS		
1)	Non-current assets		
	(a) Property, plant and equipment	1,443	1,662
	(b) Capital work in progress	-	-
	(c) Right-of- use assets	5,687	6,155
	(d) Intangible assets	191	249
	(e) Financial assets		
	(i) Investments	15	16
	(ii) Other financial assets	86	85
	(f) Deferred tax assets (net)	1,601	835
	(g) Non-current tax assets (net)	865	215
	Total non-current assets	9,888	9,217
2)	Current assets		
	(a) Financial assets		
	(i) Investments	3,418	2,863
	(ii) Trade receivables	9,047	8,186
	(iii) Cash and cash equivalents	981	173
	(iv) Bank balances other than (iii) above*	-	3
	(v) Other financial assets	1,157	1,181
	(b) Contract assets	217	336
	(c) Other current assets	562	660
	Total current assets	15,382	13,402
	Total assets	25,270	22,619
B	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity share capital	1,164	1,164
	(b) Other equity	2,529	1,569
	Total equity	3,693	2,733
2)	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,280	4,409
	(ii) Lease liabilities	6,374	6,526
	(iii) Other financial liabilities	103	132
	(b) Provisions	1,545	3
	Total non-current liabilities	11,302	11,070
	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	153	166
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	469	125
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,140	2,914
	(iii) Other financial liabilities	1,748	2,140
	(b) Contract liabilities	1,837	1,477
	(c) Other current Liabilities	629	721
	(d) Provisions	1,299	1,273
	Total current liabilities	10,275	8,816
	Total liabilities	21,577	19,886
	Total equity and liabilities	25,270	22,619

* INR less than 50,000/- has been rounded off to Nil




11. Consolidated Statement of Cash Flow for the year ended March 31, 2026 is as given below:

Particulars	March 31, 2026 INR Lakhs Audited	March 31, 2025 INR Lakhs Audited
Cash flows from operating activities		
Profit before tax from operations:	505	3,738
Adjustments to reconcile profit before tax to net cash flows:		
Interest income from deposits and others	(84)	(332)
Depreciation and amortisation expense	785	1,102
Interest expense on inter corporate deposit and lease liabilities	1,179	1,672
Loss allowance/(reversal of provision) for doubtful debts and advances	121	(16)
Unclaimed balances/liabilities written back (net)	(227)	(216)
Write back of advance received from customer	(106)	(69)
Unrealised exchange differences (net)	-	10
Net gain on disposal of property, plant and equipment	-	(5)
Statutory impact of new Labour Codes (exceptional item)	1,589	-
(Reversal of Impairment)/Impairment of property, plant and equipment	(1)	1
Employee stock option expense	563	2
Finance income from debt instruments at FVTPL	(69)	(150)
Cash flows from operating activities before changes in following assets and liabilities	4,255	5,737
Changes in operating assets and liabilities		
Increase in trade receivables	(983)	(977)
Decrease in current and non-current financial assets and other current and non-current assets	150	1,609
Increase in current and non-current financial liabilities and other current and non-current liabilities and provisions	2,251	1,253
Cash generated from operations	5,673	7,622
Income taxes refund/(paid) [net]	(1,946)	112
Net cash inflows from operating activities (A)	3,727	7,734
Cash flows from Investing activities		
Interest Income	207	318
Fixed deposits matured	2,387	1,430
Fixed deposits made	(2,384)	(1,218)
Inter-corporate deposits given	-	(770)
Inter corporate deposits received	-	970
Purchase of investments	(12,304)	(11,161)
Proceeds from sale of investments	11,714	9,456
Purchase of property, plant and equipment & intangible assets	(66)	(880)
Proceeds from sale of property, plant and equipment & intangible assets	-	5
Net cash flows used in investing activities (B)	(446)	(1,850)
Cash flow from Financing activities		
Repayment of inter-corporate deposits	(1,121)	(4,236)
Repayment of lease liabilities	(165)	(154)
Interest paid	(1,187)	(1,876)
Net cash flows used in financing activities (C)	(2,473)	(6,266)
Net increase/(decrease) in cash and cash equivalents (D= A+B+C)	808	(382)
Cash and cash equivalents at the beginning of the year (E)	173	555
Cash and cash equivalents at year end (D+E)	981	173
Components of cash & cash equivalents as at end of the year		
Cash in hand*	-	-
Balances with banks-		
- deposits with original maturity of less than three months	-	-
- on current accounts	981	173
Total cash and cash equivalents	981	173

*INR less than 50,000/- has been rounded off to Nil.

New Delhi
May 19, 2026


Sameer Singh
Director
(duly authorised by Board of directors)
(DIN: 08138465)



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

**To
The Board of Directors of
Digicontent Limited**

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

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

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

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

Basis for Opinion

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

Management's Responsibilities for the Standalone Financial Results

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



of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

Other Matter

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

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Nikhil Aggarwal

per Nikhil Aggarwal

Partner

Membership No.: 504274

UDIN: *26504274XSMUOR2930*



Place: New Delhi

Date: May 19, 2026



Digicontent Limited
CIN:- L74999DL2017PLC322147
Registered Office: Hindustan Times House ,2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001, India
Tel: +91-11- 6656 1234 Fax: +91-11-6656 1270
Website:- www.digicontent.co.in E-mail:-investor@digicontent.co.in
Audited Standalone Financial Results for the quarter and year ended March 31, 2026

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

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2026 Audited (Refer Note 1)	31.12.2025 Un-audited	31.03.2025 Audited (Refer Note 1)	31.03.2026 Audited	31.03.2025 Audited
1	Income					
	a) Revenue from Operations	29	29	29	119	129
	b) Other Income	18	29	35	186	119
	Total Income	47	58	64	305	248
2	Expenses					
	a) Employee benefits expense	12	7	28	70	120
	b) Finance costs	219	219	304	971	1,313
	c) Depreciation and amortisation expense*	-	-	-	-	-
	d) Other expenses	45	138	51	281	235
	Total Expenses	276	364	383	1,322	1,668
3	(Loss) before exceptional items and tax (1-2)	(229)	(306)	(319)	(1,017)	(1,420)
3a	(Loss) before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items	(10)	(87)	(15)	(46)	(107)
4	Exceptional items (Loss) (refer note 8)	-	(1)	-	(1)	-
5	(Loss) before tax (3+4)	(229)	(307)	(319)	(1,018)	(1,420)
6	Tax Expense					
	a) Current tax	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-
	Total tax expense	-	-	-	-	-
7	(Loss) after tax (5-6)	(229)	(307)	(319)	(1,018)	(1,420)
8	Other Comprehensive Income (net of tax)					
	a) Items that will not be reclassified to profit or loss	(3)	4	1	1	2
	Total Other Comprehensive Income/(Loss)	(3)	4	1	1	2
9	Total Comprehensive (Loss) (7+8)	(232)	(303)	(318)	(1,017)	(1,418)
10	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164
11	Other Equity excluding Revaluation Reserves as per the balance sheet				1,169	1,623
12	(Loss) per share (of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)		
	Basic	(0.39)	(0.53)	(0.55)	(1.75)	(2.44)
	Diluted	(0.39)	(0.53)	(0.55)	(1.75)	(2.44)

* INR less than 50,000/- has been rounded off to Nil



Notes :

- 1 The above Audited standalone financial results for the quarter and year ended March 31, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 19, 2026. The Statutory Auditor of the Company carried out an audit of the above results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified audit opinion. The figures of the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto December 31, 2025 and December 31, 2024 respectively, being the end of the third quarter of the financial year, which were subjected to limited review.
- 2 The standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- 3 The Company is engaged in the business of "Entertainment & Digital Innovation Business" and there is no other reportable segments as per Ind AS 108 on Operating Segments.
- 4 The certificate of CEO and CFO in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 5 During the year ended March 31, 2026, the Company has received an interim dividend of INR 100 Lakhs from its wholly owned subsidiary company.
- 6 During the year ended March 31, 2026, the Company granted 24.09 Lakhs Restricted Stock Units (RSU) to Eligible Employees of HT Digital Streams Limited (HTDSL) (Wholly owned Subsidiary) under "Digicontent Limited - Restricted Stock Unit Plan 2025" ("RSU Scheme - 2025").
- 7 During the year ended March 31, 2026, HTDSL has carried out buy back of its 12.18 Lakhs fully paid up equity shares of INR 10 each held by the Company [representing 9.42% of total equity share capital (in number) of HTDSL], at a price of INR 86.75 per equity share. Impact of the buy-back has been considered in Company's standalone financial results. The aforesaid buy-back will not entail any change in the shareholding pattern of HTDSL, as it continues to be a wholly-owned subsidiary of the Company.
- 8 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 understanding of the new regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under Exceptional Items in the financial results for the year ended March 31, 2026. The incremental impact consists of gratuity of INR 1 Lakh and long-term compensated absences of INR Nil* Lakhs. 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 effects on the basis of such developments as needed.

* INR less than 50,000/- has been rounded off to Nil



9 Standalone Balance Sheet as at March 31, 2026 is as given below :			
(INR in Lakhs)			
	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
A	ASSETS		
1)	Non-current assets		
	(a) Property, plant and equipment*	-	-
	(b) Intangible assets*	-	-
	(c) Financial assets		
	(i) Investment in subsidiary	10,265	11,333
	(ii) Other Investments	5	6
	(d) Non-current tax assets (net)	123	7
	Total non-current assets	10,393	11,346
2)	Current assets		
	(a) Financial assets		
	(i) Trade receivables	69	30
	(ii) Cash and cash equivalents	20	22
	(iii) Bank balances other than (ii) above*	-	-
	(iv) Other financial assets	1,156	1,181
	(b) Other current assets	151	132
	Total current assets	1,396	1,365
	Total assets	11,789	12,711
B	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity share capital	1,164	1,164
	(b) Other equity	1,169	1,623
	Total equity	2,333	2,787
2)	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	9,408	9,849
	(b) Provisions	2	3
	Total non-current liabilities	9,410	9,852
	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises*	-	1
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	33	41
	(ii) Other financial liabilities	3	8
	(b) Other current liabilities	1	5
	(c) Contract liabilities	7	15
	(d) Provisions	2	2
	Total current liabilities	46	72
	Total liabilities	9,456	9,924
	Total equity and liabilities	11,789	12,711

*INR less than 50,000/- has been rounded off to Nil.



10. Standalone Statement of Cash Flow for the year ended March 31, 2026 is as given below :

Particulars	March 31, 2026 INR Lakhs Audited	March 31, 2025 INR Lakhs Audited
Cash flows from operating activities:		
Loss before tax from operations:	(1,018)	(1,420)
Adjustments to reconcile loss before tax to net cash flows:		
Interest income from deposits and other interest received	(77)	(91)
Depreciation and amortisation expense*	-	-
Interest cost on inter corporate deposits	971	1,313
Statutory impact of new Labour Codes (exceptional item)	1	-
Loss on account of buy back of equity shares by wholly owned subsidiary	11	25
Dividend Income	(100)	-
Unclaimed balances/liabilities written back (net)	(9)	(20)
Loss allowance/(Reversal of provision) in relation to doubtful debts & advances	1	(8)
Cash flows (used in) operating activities before changes in following assets and liabilities	(220)	(201)
Changes in operating assets and liabilities		
Increase in trade and other receivables	(40)	(2)
(Increase)/Decrease in current and non-current financial assets and other current and non-current assets	(20)	23
(Increase)/Decrease in current and non-current financial liabilities and other current and non-current liabilities and provisions	546	(32)
Cash flows from/(used in) operations	266	(212)
Income taxes paid (net)	(116)	(4)
Net cash flows from/(used in) operating activities (A)	150	(216)
Cash flows from investing activities		
Interest received	78	93
Fixed deposits made (original maturity of more than 12 months)	(1,164)	(1,215)
Fixed deposits matured	1,190	1,430
Realisation on account of buy back of equity shares by wholly owned subsidiary	1,057	2,272
Dividend Income	100	-
Net cash flows from investing activities (B)	1,261	2,580
Cash flow from financing activities		
Interest paid	(524)	(1,277)
Inter corporate deposits received	232	3,125
Repayment of inter corporate deposits	(1,121)	(4,236)
Net cash flows used in financing activities (C)	(1,413)	(2,388)
Net decrease in cash and cash equivalents (D= A+B+C)	(2)	(24)
Cash and cash equivalents at the beginning of the year (E)	22	46
Cash and cash equivalents at year end (D+E)	20	22
Components of cash & cash equivalents as at end of the year		
Cash in hand	-	-
Balance with banks		
- deposits with original maturity of less than three months	-	-
- on current accounts	20	22
Total cash and cash equivalents	20	22

*INR less than 50,000/- has been rounded off to Nil.

For and on behalf of the Board of Directors


Sameer Singh
Director
(duly authorised by Board of directors)
(DIN: 08138465)

New Delhi
May 19, 2026





DIGICONTENT LIMITED
Registered Office: Hindustan Times House (2nd Floor)
18-20, Kasturba Gandhi Marg, New Delhi 110 001, India
T: +9111 66561355 W: www.digicontent.co.in
E: investor@digicontent.co.in, CIN: L74999DL2017PLC322147

19th May, 2026

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

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C-1, Block G,
Bandra-Kurla Complex, Bandra (E)
Mumbai- 400 051

Scrip Code: 542685

Trading Symbol: DGCONTENT

Sub: Declaration on Unmodified Opinion in the Auditor's Report for Financial Year 2025-26

Pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, i.e., M/s S.R Batliboi & Associates LLP (Firm Registration No.101049W/E300004), have submitted the Auditor's Report with unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the Financial Year ended March 31, 2026.

You are requested to kindly take the above on record.

Thanking you,

Yours faithfully,

For **Digicontent Limited**

A handwritten signature in blue ink, appearing to read 'Ajay S. Nair', is written over the typed name.

Ajay S. Nair
(Chief Financial Officer)

Corp. office: 5th Floor, Lotus Tower, A Block,
Community Centre, New Friends Colony,
New Delhi-110025
Ph.: 011 - 66561234

Re-appointment of Mr. Lloyd Mathias (DIN: 02879668) as an Independent Director

S.no	Particulars	Information
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-appointment of Mr. Lloyd Mathias as Non-Executive Independent Director on the Board of the Company, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting (AGM).
2.	Date of appointment /re-appointment/ cessation & term of appointment /re-appointment	Re-appointment for a second term of 5 (five) consecutive years w.e.f. December 01, 2026 to November 30, 2031.
3.	Brief Profile (in case of re- appointment appointment)	<p>Lloyd Mathias is an Angel Investor and Business Strategist with over 30 years of leadership experience across technology, telecom and consumer sectors in India and Asia-Pacific. He currently serves on the Boards of listed and unlisted companies spanning digital public infrastructure, financial services, media and technology.</p> <p>Lloyd actively invests in and mentors early-stage ventures in AI, digital technology, EdTech, consumer internet and data analytics.</p> <p>Mathias has held senior leadership roles in Fortune 500 companies across India and APAC. He was the marketing head of HP Inc.'s \$14 Billion PC business for the APAC region based in Singapore till 2018. In previous corporate roles he was President & CMO of Tata Docomo, Country Sales Director for Motorola, Executive VP and Category Director for PepsiCo India and South Asia.</p> <p>Mathias has been Chairman of MRUCI, publishers of the Indian Readership Survey IRS. He was also Chairman of Mobile Asia, the largest mobile phone expo in Asia, and Co-Chair of the Device Strategy Council of the Mobility Development Group, USA- a body of global CDMA Telecom operators.</p> <p>A recognized thought leader, he writes extensively on governance, digital infrastructure, strategy and public policy in leading national publications.</p>
4.	Disclosure of relationships between Directors (in case of re-appointment appointment of a Director)	Mr. Lloyd Mathias is not related to any Director of the Company.
5.	Information as required under Circular No. LIST/COMP/14/2018- 19 and SE/CML/ 2018/24 dated June 20, 2018, issued by the BSE and NSE, respectively	Mr. Lloyd Mathias is not debarred from holding the office of a director by virtue of any order of SEBI or any other such Authority.

Annexure -4

S. No.	Particulars	Ms. Manu Chaudhary
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Resignation as Company Secretary and Compliance Officer (Key Managerial Personnel) (<i>copy of resignation letter is enclosed</i>)
2.	Date of appointment / re-appointment / cessation & term of appointment / reappointment	close of working hours on May 31, 2026
3.	Brief profile (in case of appointment)	N.A.
4.	Relation with directors of company (in case of appointment)	N.A.

May 11, 2026

To,

The Board of Directors,
Digicontent Limited,
HT House, 18-20,
Kasturba Gandhi Marg,
New Delhi-110001

Sub: **Resignation Letter**

Dear Sir/Ma'am,

I hereby resign from the position of Company Secretary and Compliance Officer (KMP under the Companies Act, 2013) of the Company with immediate effect, due to personal reasons.

You are requested to kindly relieve me from my duties w.e.f. May 31, 2026.

Regards,



Manu Chaudhary

Annexure -5

S. No.	Particulars	Mr. Shubham Jain
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment as Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company.
2.	Date of appointment / re-appointment / cessation (as applicable) & term of appointment/ reappointment	w.e.f. June 01, 2026
3.	Brief profile (in case of appointment)	Mr. Shubham Jain is a qualified Company Secretary, LL.B., and a commerce graduate from Delhi University. He has over 7 years of experience in corporate governance, legal, and secretarial functions across diverse industries, including agro-chemicals and FMCG. He was previously associated with Dabur India Limited, where he was responsible for handling listed entity compliances, managing Board and Committee processes, Annual General Meetings and overseeing investor grievance redressal. Has also worked with Insecticides (India) Limited for 3 years.
4.	Relation with directors of company (in case of appointment)	N.A.