

Date: October 21, 2026

To,
The Bombay Stock Exchange Limited
Address: Phiroze Jeejeebhoy
Towers, 25th Floor,
Dalai Street, Fort,
Mumbai – 400001

To,
National Stock Exchange of India Ltd.
Address: 'Exchange Plaza', C/1, Block G,
Bandra-Kurla Complex,
Bandra (E), Mumbai 400051

Code No. 539979

Symbol "DIGJAMLMTD"

Subject: Outcome of Board Meeting of the Company held today i.e., October 21, 2026

Reference: Disclosure pursuant to Regulation 30 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular number HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026; the Board of Directors, at its meeting held today i.e. on October 21, 2026, through video conferencing deemed to be held at Registered office of the Company situated at Door No. 508/A/6, GVG Nagar, Pushapathur, Swaminathapuram, Palani Taluk, Dindigul District, Saminathapuram, Dindigul, Palani, Tamil Nadu, India, 642113, considered and approved the following:

- a) Considered and approved the change of Registrar and Share Transfer Agent of the Company from MCS Share Transfer Agent Limited to MUFG Intime India Private Limited ("MUFG Intime").
Annexure A
- b) Considered & approved the Un-audited Financial Results for the quarter and half year ended September 30, 2026, along with Limited Review Report pursuant to Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Annexure B

The Board Meeting commenced at 05:15 P.M. and concluded at 05:38 P.M.

For, **Digjam Limited**

Hardik
Bharat Patel

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Hardik Bharat Patel
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Hardik Bharat Patel
Whole-time Director
DIN: 00590663

Encl. a/a

Annexure A

Disclosure of information pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Securities and Exchange Board of India (SEBI) Master Circular, bearing reference number HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details
1.	Reason for appointment or discontinuation	The change of Registrar and Share Transfer Agent from MCS Share Transfer Agent Limited to MUFG Intime India Private Limited has been undertaken considering the evolving operational requirements of the Company and with a view to leveraging enhanced technological capabilities, service infrastructure and investor servicing mechanisms offered by the new Registrar and Share Transfer Agent. The change is intended to facilitate more efficient administration of the Company's share registry, investor-related services and other RTA activities.
2.	Date on which above would become effective	Shall be informed in due course.

Registered Office:

Door No. 508/A/6, GVG Nagar,
Pushapathur, Swaminathapuram,
Palani Taluk, Dindigul District,
Saminathapuram, Dindigul, Palani,
Tamil Nadu, India, 642113

Corporate Office:

602, Boston House,
6th Floor, Suren Road,
Andheri (E), Mumbai,
Maharashtra- 400093,
Tel.: +91 (022) 4000 2600

Warehouse:

1st Floor, Building No. J-13/
Gala no.06 to 10,
Shree Arihant complex,
Reti bundar Road, Kopar,
Bhiwandi- 421302

NAYAN PARIKH & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2ND FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.

PHONE : (91-22) 2640 0358, 2640 0359

Independent Auditor's Limited Review Report on the unaudited financial results for the quarter and half year ended on September 30, 2026 of Digjam Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Digjam Limited.

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Digjam Limited ("the Company") for the quarter and half year ended September 30, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required



to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Material Uncertainty Related to Going Concern

We draw attention to Note 4 of the accompanying financial results, which indicates that, as at September 30, 2026, the Company's current liabilities exceeded its current assets by Rs. 1,971.80 lakhs. Further, operations at the Company's sole manufacturing facility located at Jamnagar have been discontinued effective March 31, 2025, and the related assets have been classified as "Non-current assets held for sale" under Ind AS 105, with a carrying value of Rs. 5,318.53 lakhs. These events and conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, as disclosed in the said note, the financial results have been prepared on a going concern basis based on management's plans, which include the realisation of non-core assets, cost optimization, strategic restructuring to support future business viability and a proposed scheme of arrangement.

Our conclusion is not modified in respect of this matter.

For Nayan Parikh & Co.
Chartered Accountants

Firm Registration No. 107023W



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K. Y. Narayana
Partner

Membership No. 060639

UDIN: 26060639DCJSES7813

Place: Mumbai

Dated this 21st day of October, 2026

DIGJAM LIMITED

(CIN: L17123TZ2015PLC036291)

Registered Office:

Door No. 508/A/6, GVG Nagar, Pushapathur, Swaminathapuram,
Palani Taluk, Dindigul District, Saminathapuram, Dindigul, Palani, Tamil Nadu, India, 642113

E-mail: cosec@digjam.co.in ; website: www.digjam.co.in

DIGJAM**Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2026**

(Amount in Rupees Lakhs unless otherwise stated)

Sl.	Particulars	For Quarter ended			Six Months ended		For Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Continuing Operations						
1	Income						
	Revenue from operations	992.66	745.79	1,413.99	1,738.45	1,809.27	3,327.94
	Other Income	0.55	13.71	6.72	14.26	7.63	22.85
	Total Income	993.21	759.50	1,420.71	1,752.71	1,816.90	3,350.79
2	Expenses						
	Purchases of stock-in-trade	738.90	653.01	913.77	1,391.91	1,196.77	2,193.06
	Changes in inventories of finished goods and stock-in-trade	(85.92)	(119.40)	188.47	(205.32)	188.98	185.59
	Employee benefits expense	39.88	38.44	22.20	78.32	37.94	101.93
	Finance Costs	-	-	33.71	-	103.96	104.45
	Depreciation and amortisation	1.31	1.25	1.12	2.56	2.18	4.71
	Other Expenses	159.46	98.77	175.17	258.23	266.57	528.50
	Total Expenses	853.63	672.07	1,334.44	1,525.70	1,796.40	3,118.24
3	Profit/(Loss) before Exceptional Items and Tax (1-2)	139.58	87.43	86.27	227.01	20.50	232.55
4	Exceptional Items (Net)	-	-	-	-	-	-
5	Profit/(Loss) before tax from continuing operation	139.58	87.43	86.27	227.01	20.50	232.55
6	Tax Expense (Net)	-	-	-	-	-	-
7	Profit and Loss after Tax from continuing operations (5+6)	139.58	87.43	86.27	227.01	20.50	232.55
	Discontinued Operations						
8	Profit/(Loss) before Tax from Discontinued operations	(3.92)	(5.00)	(260.56)	(8.92)	(98.74)	(332.35)
9	Tax Expense (Net)	-	-	-	-	-	-
10	Profit/(Loss) after Tax from Discontinued operations(8-9)	(3.92)	(5.00)	(260.56)	(8.92)	(98.74)	(332.35)
11	Net Profit/(Loss) for the period (7+10)	135.66	82.43	(174.29)	218.09	(78.24)	(99.80)
12	a) Other Comprehensive Income/(Loss) - Continuing operations						
	Items that will not be reclassified to profit or (loss)						
	Remeasurement of the defined benefit plans	0.47	0.48	0.17	0.95	0.33	1.90
	Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	b) Other Comprehensive Income/(Loss) - Discontinued operations						
	Items that will not be reclassified to profit or (loss)						
	Remeasurement of the defined benefit plans	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	0.47	0.48	0.17	0.95	0.33	1.90
	Total Comprehensive Income/(Loss) for the period	136.13	82.91	(174.12)	219.04	(77.91)	(97.90)
13	Paid-up equity share capital (Face Value : Rs.10/- per share)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
14	Other Equity						(1,558.30)
15	Earnings per share in Rs (not annualised)						
	- Basic earning per share - Continuing operations	0.70	0.44	0.43	1.14	0.10	1.16
	- Diluted earning per share - Continuing operations	0.70	0.44	0.43	1.14	0.10	1.16
	- Basic earning per share - Discontinued operations	(0.02)	(0.03)	(1.30)	(0.04)	(0.49)	(1.66)
	- Diluted earning per share - Discontinued operations	(0.02)	(0.03)	(1.30)	(0.04)	(0.49)	(1.66)
	- Basic earning per share - Continuing and Discontinued operations	0.68	0.41	(0.87)	1.09	(0.39)	(0.50)
	- Diluted earning per share - Continuing and Discontinued operations	0.68	0.41	(0.87)	1.09	(0.39)	(0.50)

Notes to Results:-

- 1 The above financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 21, 2026.
- 2 As the Company's business activity falls within a single Business Segment in terms of Ind AS 108 on "Operating Segment"; the financial results are reflective of the information required by Ind AS 108.
- 3 The Board of Directors of the Company at its meeting held on June 29, 2025, has approved a Scheme of Arrangement involving the Company (Digjam) and Reid and Taylor International Private Limited (RTIL) and their respective shareholders ("Scheme"). The Scheme provides for the demerger of the Textile undertaking of RTIL (the 'Demerged Undertaking') into Digjam (the 'Resulting Company'), pursuant to which shareholders of RTIL will be allotted shares of Digjam. The appointed date of the Scheme is July 1, 2025; however, it will take effect upon receipt of requisite approvals and fulfilment of conditions stated in the Scheme. Pending the Scheme coming into force, no effect of the same has been considered in these financial results.
- 4 The Company has reported a total comprehensive profit of ₹136.13 lakhs for the quarter ended September 30, 2026. As of that date, the Company's current liabilities exceeded its current assets by ₹1971.80 lakhs. Further, operations at the Company's sole manufacturing facility located at Jamnagar have been discontinued effective March 31, 2025, and the related assets have been classified as "Non-Current Assets Held for Sale" under Ind AS 105, with a carrying value of ₹5,318.53 lakhs. These financial results have been prepared on a going concern basis, reflecting the management's confidence in the Company's ability to implement operational and financial strategies, including realisation of assets held for sale (classified as Non-Current Assets Held for Sale under Ind AS 105), restructuring of cost base and proposed scheme of arrangement as stated in Note no. 3 above.

SIGNED FOR IDENTIFICATION BY

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NAYAN PARIKH & CO
MUMBAI

Mumbai, October 21, 2026

For and on behalf of Board of Directors
For Digjam Limited

Hardik
Bharat Patel

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Hardik Bharat Patel
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Hardik Bharat Patel
Whole-Time Director
Din: 00590663
Mumbai, October 21, 2026

Unaudited Statements of Assets and Liabilities as at September 30, 2026

(Amount in Rupees Lakhs unless otherwise stated)

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
ASSETS		
1) Non-Current Assets		
a) Property, Plant and Equipment	10.54	9.95
b) Intangible Assets	8.14	9.38
c) Financial Assets		
i) Other Financial Assets	4.00	4.00
Total Non-Current Assets	22.68	23.33
2) Current Assets		
a) Inventories	1,311.73	1,079.47
b) Financial Assets		
i) Trade Receivables	1,567.10	929.35
ii) Cash and Cash Equivalents	69.90	103.94
iii) Other Financial Assets	0.58	0.58
c) Current Tax Assets (Net)	0.50	1.15
d) Other Current Assets	97.41	45.87
Total Current Assets	3,047.22	2,160.36
Non-Current Asset held for Sale	5,318.53	5,318.53
Total Assets	8,388.43	7,502.22
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	2,000.00	2,000.00
b) Other Equity	(1,339.27)	(1,558.30)
Total Equity	660.73	441.70
LIABILITIES		
1) Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,706.21	2,706.21
b) Provisions	2.46	2.47
Total Non-Current Liabilities	2,708.67	2,708.68
2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	3,307.00	3,307.00
ii) Trade Payables		
- dues to micro and small enterprises	18.97	21.76
- dues to creditors other than micro and small ente	1,361.40	803.10
iii) Other Financial Liabilities	207.27	100.28
b) Other Current Liabilities	104.16	108.94
c) Provisions	20.23	10.76
Total Current Liabilities	5,019.03	4,351.84
Total Liabilities	7,727.70	7,060.52
Total Equity and Liabilities	8,388.43	7,502.22

UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in Rupees Lakhs unless otherwise stated)

Particulars	Six month ended September 30, 2026	Six month ended September 30, 2025
A. Cash Flows from Operating Activities		
Profit/(Loss) before Tax from Continuing Operations	227.01	20.50
Profit/(Loss) before Tax from Discontinued Operations	(8.92)	(98.74)
Adjustments for:		
Depreciation and Amortisation Expense	2.56	2.18
Remeasurement of the defined benefit plans	0.95	0.33
Provisions for Gratuity	1.77	-
Finance Costs	-	103.96
Provision for Sales return	9.47	11.77
Intangible Assets Written off	-	1.60
Provisions/Liabilities no longer required written back	(3.91)	-
(Profit)/Loss on sale of Property, Plant & Equipment (Net)	-	(5.36)
Provision for Doubtful Trade Receivables	20.00	-
Operating Profit/(Loss) before Working Capital Changes	248.93	36.24
Changes in Working Capital:		
Decrease/(Increase) in Inventories	(232.26)	161.81
(Increase) in Trade Receivables	(657.76)	(731.80)
Decrease in Other Financial Assets	-	17.77
Decrease/(Increase) in Other Current Assets	(51.54)	21.32
Increase in Other Financial Liabilities	106.99	275.05
(Decrease) in Provisions	(0.95)	(13.14)
(Decrease) in Other Current Liabilities	(1.69)	(85.97)
Increase in Trade Payable	555.51	1.11
Cash Generated from Operations	(32.77)	(317.61)
Income Taxes Paid (Net of Refund)	0.64	-
Net Cash used in/Generated by Operating Activities [A]	(32.13)	(317.61)
B. Cash flows from Investing Activities		
Acquisitions of Property, Plant and Equipment and Intangible Assets	(1.91)	(1.38)
Proceeds from Sale of Property, Plant and Equipment	-	380.07
Net Cash Flow generated from/used in Investing Activities [B]	(1.91)	378.69
C. Cash flow from Financing Activities		
Finance Cost	-	(103.96)
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	-	(2,008.36)
Increase/(Decrease) in current Borrowings (Net)	-	1,929.21
Net Cash Flow used in Financing Activities [C]	-	(183.11)
Net Decrease in Cash and Cash Equivalents [A+B+C]	(34.04)	(122.03)
Cash and Cash Equivalents at the beginning of the year	103.94	192.98
Cash and Cash Equivalents at the end of the year	69.90	70.95