



October 27, 2026

|                                                                                                                                    |                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>BSE Limited</b><br>Phiroze Jeejeebhoy Towers,<br>Dalal Street, Fort,<br>Mumbai - 400 001<br><br><b>Company Code No.:</b> 544301 | <b>National Stock Exchange of India Limited</b><br>Exchange Plaza,<br>Bandra Kurla Complex,<br>Bandra (East),<br>Mumbai - 400 051<br><br><b>Company Symbol:</b> ODIGMA |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting**

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors at its Meeting held today i.e. October 27, 2026 has considered and approved the Unaudited (Standalone) Financial Results for the quarter and half year ended on September 30, 2026 together with the Limited Review Reports from the Statutory Auditors.

Pursuant to Regulation 33 of the Listing Regulations, we enclose herewith the following:

- i A copy of Unaudited (Standalone) Financial Results for the quarter and half year ended on September 30, 2026.
- ii Limited Review Report issued by the Statutory Auditors.
- iii A copy of Press Release.

The Board Meeting commenced at 11:30 a.m. and concluded at 12:40 p.m.

The said details are also available on the website of the Company at [www.odigma.ooo](http://www.odigma.ooo).

Request you to kindly take the same on your records.

Thanking you,

Yours faithfully,

**For Odigma Consultancy Solutions Limited**

PRACHI  
VIJAY JAIN

Digitally signed by  
PRACHI VIJAY JAIN  
Date: 2026.10.27  
12:48:58 +05'30'

**Prachi Jain**  
**Company Secretary & Compliance Officer**

**Encl.:** As above

**ODigMa Consultancy Solutions Limited**  
**CIN: L72900GJ2011PLC131548**

**Registered Office:**

28<sup>th</sup> Floor, GIFT Two Building, Block No. 56 Road 5C,  
Zone 5, GIFT City, Gandhinagar - 382050, Gujarat, India.

**Ph:** +91 79 6777 2200 | **Website:** [www.odigma.ooo](http://www.odigma.ooo) | **Mail ID:** [ir@odigma.ooo](mailto:ir@odigma.ooo)

**Corporate Office:**

No. 211, 2nd & 3rd Floor, Kasturi Nagar Service Road,  
Outer Ring Road, Bengaluru-560043, Karnataka, India.

**PH:** +91 80 4095 1342 | **Mail ID:** [contact@odigma.ooo](mailto:contact@odigma.ooo)



**G. S. MATHUR & CO**  
**Chartered Accountants**

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company for the quarter and half year ended on September, 30, 2026 under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended**

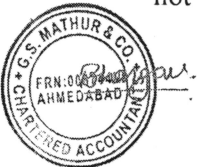
Review Report to  
The Board of Directors of  
**Odigma Consultancy Solutions Limited**

**Introduction**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Odigma Consultancy Solutions limited** ('the Company') for the quarter and half year ended **September, 30, 2026** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind-AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this Statement based on our review.

**Scope of Review**

3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial statement consist of making inquiries, primarily of persons responsible for financial accounting matters, and applying analytical and other review procedure. A review is substantially less in scope than as 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.



**Head Office :** A-160, Defence Colony, New Delhi – 110 024

**Ahmedabad Branch Office :** 110, Hemkoot, Opp. Sanyas Aashram, Behind LIC Office, Ellisbridge, Ahmedabad – 380009  
M No. +91 99134 34584

## Conclusion

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 applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

Date: 27/10/2026  
Place: Ahmedabad



For, G S Mathur & Co.  
Chartered Accountants

*Bhargava*

CA Bhargav Vaghela  
Partner

M. No : 124619

FRN. 008744N

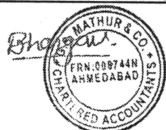
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Odigma Consultancy Solutions Limited  
CIN: L72900GJ2011PLC131548  
28th Floor, GIFT Two Building, Block No. 56, Road -5C, Zone-5, GIFT CITY, Gandhinagar - 382050  
Statement of Unaudited Standalone Financial Results For The Quarter and Six Months Ended September 30, 2026  
(Rupees in Lakhs, except per share data and if otherwise stated)

| Sr. No. | Particulars                                                                                  | Quarter Ended      |                 |                    | Six Months Ended   |                    | 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)       |
| 1       | Income from operations                                                                       |                    |                 |                    |                    |                    |                 |
|         | Revenue from operations                                                                      | 1,099.41           | 1,231.63        | 1,256.69           | 2,331.04           | 1,913.46           | 4,244.62        |
|         | <b>Total income from operations</b>                                                          | <b>1,099.41</b>    | <b>1,231.63</b> | <b>1,256.69</b>    | <b>2,331.04</b>    | <b>1,913.46</b>    | <b>4,244.62</b> |
| 2       | Other income                                                                                 | 46.60              | 32.41           | 34.09              | 79.01              | 61.41              | 143.42          |
| 3       | <b>Total Income (1+2)</b>                                                                    | <b>1,146.01</b>    | <b>1,264.04</b> | <b>1,290.78</b>    | <b>2,410.05</b>    | <b>1,974.87</b>    | <b>4,388.04</b> |
| 4       | Expenses                                                                                     |                    |                 |                    |                    |                    |                 |
|         | Operating expenses                                                                           | 697.49             | 867.11          | 773.10             | 1,564.60           | 1,091.93           | 2,755.25        |
|         | Employee benefit expenses                                                                    | 348.55             | 296.87          | 243.25             | 645.42             | 456.07             | 1,011.05        |
|         | Finance cost                                                                                 | -                  | -               | -                  | -                  | -                  | -               |
|         | Depreciation and amortisation expenses                                                       | 23.92              | 21.81           | 11.60              | 45.73              | 22.65              | 64.21           |
|         | Other expenses                                                                               | 58.48              | 58.66           | 246.70             | 117.14             | 373.90             | 682.02          |
|         | <b>Total expenses</b>                                                                        | <b>1,128.44</b>    | <b>1,244.45</b> | <b>1,274.65</b>    | <b>2,372.89</b>    | <b>1,944.55</b>    | <b>4,512.53</b> |
| 5       | <b>Profit/(Loss) before exceptional item and tax (3-4)</b>                                   | <b>17.57</b>       | <b>19.59</b>    | <b>16.13</b>       | <b>37.16</b>       | <b>30.32</b>       | <b>(124.49)</b> |
| 6       | Exceptional items                                                                            |                    |                 |                    |                    |                    |                 |
|         | Statutory impact of new Labour Codes (Refer note 3)                                          | -                  | -               | -                  | -                  | -                  | 18.76           |
| 7       | <b>Profit/(Loss) before tax (5-6)</b>                                                        | <b>17.57</b>       | <b>19.59</b>    | <b>16.13</b>       | <b>37.16</b>       | <b>30.32</b>       | <b>(143.25)</b> |
| 8       | Tax expenses                                                                                 |                    |                 |                    |                    |                    |                 |
|         | - for current year                                                                           | 4.42               | 4.71            | 4.07               | 9.13               | 7.64               | (36.06)         |
|         | - for previous year                                                                          | -                  | -               | -                  | -                  | -                  | 1.12            |
| 8       | <b>Total Tax Expenses</b>                                                                    | <b>4.42</b>        | <b>4.71</b>     | <b>4.07</b>        | <b>9.13</b>        | <b>7.64</b>        | <b>(34.94)</b>  |
| 9       | <b>Profit/(Loss) after tax (7-8)</b>                                                         | <b>13.15</b>       | <b>14.88</b>    | <b>12.06</b>       | <b>28.03</b>       | <b>22.68</b>       | <b>(108.31)</b> |
|         | Other Comprehensive Income/(Expenses) (net of tax)                                           |                    |                 |                    |                    |                    |                 |
|         | Items that will not be reclassified to profit or loss                                        |                    |                 |                    |                    |                    |                 |
|         | -Re-measurement gains / (losses) on defined benefit plans                                    | -                  | -               | -                  | -                  | -                  | (0.90)          |
|         | -Net Change in fair value of Investments in equity and preference instruments (Refer note 4) | -                  | -               | -                  | -                  | -                  | (605.57)        |
|         | -Income tax relating to items that will not be reclassified to profit or loss                | -                  | -               | -                  | -                  | -                  | 86.60           |
| 10      | <b>Other comprehensive income/(Expenses), net of tax</b>                                     | <b>-</b>           | <b>-</b>        | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>(519.87)</b> |
| 11      | <b>Total Comprehensive Income/(Expenses) for the period / year (after tax) (9+10)</b>        | <b>13.15</b>       | <b>14.88</b>    | <b>12.06</b>       | <b>28.03</b>       | <b>22.68</b>       | <b>(628.18)</b> |
| 12      | Paid-up equity share capital (Face Value of the share Re. 1/- each)                          | 312.58             | 312.58          | 312.58             | 312.58             | 312.58             | 312.58          |
| 13      | Other equity                                                                                 |                    |                 |                    |                    |                    | 5,029.86        |
| 14      | Earnings per share *                                                                         |                    |                 |                    |                    |                    |                 |
|         | (a) Basic                                                                                    | 0.04               | 0.05            | 0.04               | 0.09               | 0.07               | (0.35)          |
|         | (b) Diluted                                                                                  | 0.04               | 0.05            | 0.04               | 0.09               | 0.07               | (0.34)          |

\* Not annualised

See accompanying notes to the financial results



Odigma Consultancy Solutions Limited

CIN: L72900GJ2011PLC131548

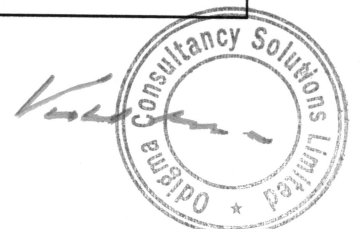
28th Floor, GIFT Two Building, Block No. 56, Road -5C, Zone-5, GIFT CITY, Gandhinagar - 382050

Statement of Unaudited Standalone Assets And Liabilities As At September 30, 2026

(Rupees in Lakhs)

| PARTICULARS                                                      | September 30, 2026 | March 31, 2026  |
|------------------------------------------------------------------|--------------------|-----------------|
|                                                                  | (Unaudited)        | (Audited)       |
| <b>ASSETS</b>                                                    |                    |                 |
| <b>I. Non-current assets</b>                                     |                    |                 |
| Property, plant and equipment                                    | 60.82              | 40.89           |
| Intangible assets                                                | 509.93             | 542.62          |
| Intangible assets under development                              | 1.08               | 0.63            |
| Financial assets                                                 |                    |                 |
| Investments                                                      | 918.96             | 918.96          |
| Deferred tax assets (net)                                        | 283.75             | 292.88          |
| Income tax assets (net)                                          | 259.93             | 173.89          |
| <b>Total non-current assets</b>                                  | <b>2,034.47</b>    | <b>1,969.87</b> |
| <b>II. Current assets</b>                                        |                    |                 |
| Financial assets                                                 |                    |                 |
| Trade receivables                                                | 993.81             | 686.98          |
| Cash and cash equivalents                                        | 114.82             | 81.67           |
| Loans                                                            | 1,525.00           | 1,250.00        |
| Others financial assets                                          | 1,819.42           | 1,726.74        |
| Other current assets                                             | 509.38             | 552.69          |
| <b>Total current assets</b>                                      | <b>4,962.43</b>    | <b>4,298.08</b> |
| <b>Total Assets</b>                                              | <b>6,996.90</b>    | <b>6,267.95</b> |
| <b>EQUITY AND LIABILITIES</b>                                    |                    |                 |
| <b>EQUITY</b>                                                    |                    |                 |
| Equity share capital                                             | 312.58             | 312.58          |
| Other equity                                                     | 5,107.27           | 5,029.86        |
| <b>Total equity</b>                                              | <b>5,419.85</b>    | <b>5,342.44</b> |
| <b>LIABILITIES</b>                                               |                    |                 |
| <b>I. Non-current liabilities</b>                                |                    |                 |
| Provisions                                                       | 52.28              | 47.01           |
| <b>Total non-current liabilities</b>                             | <b>52.28</b>       | <b>47.01</b>    |
| <b>II. Current liabilities</b>                                   |                    |                 |
| Financial liabilities                                            |                    |                 |
| Trade payables                                                   |                    |                 |
| Total outstanding dues to micro and small enterprises            | 526.05             | 30.23           |
| Total outstanding dues to other than micro and small enterprises | 108.41             | 157.08          |
| Other financial liabilities                                      | 362.05             | 281.47          |
| Other current liabilities                                        | 514.89             | 396.35          |
| Provisions                                                       | 13.37              | 13.37           |
| <b>Total current liabilities</b>                                 | <b>1,524.77</b>    | <b>878.50</b>   |
| <b>Total Equity and Liabilities</b>                              | <b>6,996.90</b>    | <b>6,267.95</b> |

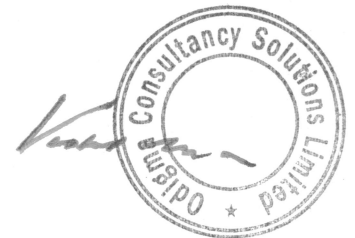
See accompanying notes to the financial results



Odigma Consultancy Solutions Limited  
CIN: L72900GJ2011PLC131548  
28th Floor, GIFT Two Building, Block No. 56, Road -5C, Zone-5, GIFT CITY, Gandhinagar - 382050  
Statement of Unaudited Standalone Cash Flows For The Six Months Ended September 30, 2026

(Rupees in Lakhs)

| Sr. No. | PARTICULARS                                                                                                            | Six Months Ended<br>September 30, 2026 | Six Months Ended<br>September 30, 2025 |
|---------|------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
|         |                                                                                                                        | (Unaudited)                            | (Unaudited)                            |
| A       | Cash Flow from operating activities:                                                                                   |                                        |                                        |
|         | Profit Before taxation                                                                                                 | 37.16                                  | 30.32                                  |
|         | Adjustments to reconcile profit before tax to net cash flows:                                                          |                                        |                                        |
|         | Depreciation and amortization expenses                                                                                 | 45.73                                  | 22.65                                  |
|         | Employee stock option expense (net)                                                                                    | 49.37                                  | -                                      |
|         | Interest income                                                                                                        | (72.58)                                | (51.14)                                |
|         | Unrealised foreign currency loss / (gain)                                                                              | (8.31)                                 | (5.84)                                 |
|         | Allowance for doubtful debts                                                                                           | -                                      | 80.23                                  |
|         | Bad debts written off                                                                                                  | 1.30                                   | 3.26                                   |
|         | Operating Profit before Working Capital Changes                                                                        | 52.67                                  | 79.48                                  |
|         | Adjustments for:                                                                                                       |                                        |                                        |
|         | Increase / (decrease) in trade payables                                                                                | 447.15                                 | 906.34                                 |
|         | (Increase) / decrease in trade receivables                                                                             | (299.82)                               | (287.13)                               |
|         | (Increase) / decrease in other current & non current assets                                                            | 20.71                                  | 61.86                                  |
|         | Increase / (decrease) in other current & non current liabilities and provisions                                        | 204.40                                 | (227.56)                               |
| B       | Net Changes in Working Capital                                                                                         | 372.44                                 | 453.51                                 |
|         | Cash Generated from Operations                                                                                         | 425.11                                 | 532.99                                 |
|         | Direct taxes paid (net of income tax refund)                                                                           | (86.04)                                | (53.49)                                |
|         | Net Cash (used in) Operating Activities                                                                                | 339.07                                 | 479.50                                 |
|         | Cash Flow from Investing Activities                                                                                    |                                        |                                        |
|         | Payment for acquisition of property, plant and equipment and intangible asset (including intangible under development) | (33.41)                                | (350.36)                               |
|         | Loans and advances (given)/ received back (net)                                                                        | (275.00)                               | (1,630.03)                             |
|         | Interest received                                                                                                      | 2.49                                   | -                                      |
|         | Net cash (used in) Investing Activities                                                                                | (305.92)                               | (1,980.39)                             |
|         | Cash Flow from Financing Activities                                                                                    |                                        |                                        |
| C       | Net Cash (used in) Financing Activities                                                                                | -                                      | -                                      |
|         | Net Increase / (Decrease) in cash & cash equivalents (A+B+C)                                                           | 33.15                                  | (1,500.89)                             |
|         | Cash & Cash equivalent at the beginning of the period                                                                  | 81.67                                  | 2,724.29                               |
|         | Cash & Cash equivalent at the end of the period                                                                        | 114.82                                 | 1,223.40                               |



Odigma Consultancy Solutions Limited  
CIN: L72900GJ2011PLC131548  
28th Floor, GIFT Two Building, Block No. 56, Road -5C, Zone-5, GIFT CITY, Gandhinagar - 382050  
Reporting of Unaudited Standalone Segment Wise Revenue, Results, Assets And Liabilities  
For The Quarter and Six Months Ended September 30, 2026

| Sr. No. | Particulars                                                                    | Quarter Ended on   |                 |                    | Six Months Ended on |                    | Year Ended on   |
|---------|--------------------------------------------------------------------------------|--------------------|-----------------|--------------------|---------------------|--------------------|-----------------|
|         |                                                                                | September 30, 2026 | June 30, 2026   | September 30, 2025 | September 30, 2026  | September 30, 2025 | March 31, 2026  |
|         |                                                                                | (Unaudited)        | (Unaudited)     | (Unaudited)        | (Unaudited)         | (Unaudited)        | (Audited)       |
| 1       | <b>Segment Revenue</b>                                                         |                    |                 |                    |                     |                    |                 |
|         | (a) Digital Marketing                                                          | 1,039.56           | 1,173.64        | 1,187.28           | 2,213.20            | 1,697.39           | 3,924.86        |
|         | (b) Global Top Level Domain Undertaking                                        | 59.85              | 57.99           | 69.41              | 117.84              | 216.07             | 319.76          |
|         | <b>Total Revenue</b>                                                           | <b>1,099.41</b>    | <b>1,231.63</b> | <b>1,256.69</b>    | <b>2,331.04</b>     | <b>1,913.46</b>    | <b>4,244.62</b> |
| 2       | <b>Segment Results Profit/(Loss) before tax and interest from each segment</b> |                    |                 |                    |                     |                    |                 |
|         | (a) Digital Marketing                                                          | 33.57              | 30.09           | 10.71              | 63.66               | (65.98)            | (191.94)        |
|         | (b) Global Top Level Domain Undertaking                                        | 0.74               | 4.10            | 19.92              | 4.84                | 131.90             | 124.28          |
|         | <b>Total segment results</b>                                                   | <b>34.31</b>       | <b>34.19</b>    | <b>30.63</b>       | <b>68.50</b>        | <b>65.92</b>       | <b>(67.66)</b>  |
|         | Less: i) Interest expense                                                      | -                  | -               | -                  | -                   | -                  | -               |
|         | Less: ii) Other un-allocable expenditure                                       | 16.74              | 14.60           | 14.50              | 31.34               | 35.60              | 75.59           |
|         | Add: iii) Un-allocable income                                                  | -                  | -               | -                  | -                   | -                  | -               |
|         | <b>Profit before tax</b>                                                       | <b>17.57</b>       | <b>19.59</b>    | <b>16.13</b>       | <b>37.16</b>        | <b>30.32</b>       | <b>(143.25)</b> |
| 3       | <b>Segment Assets</b>                                                          |                    |                 |                    |                     |                    |                 |
|         | (a) Digital Marketing                                                          | 5,904.57           | 5,657.19        | 6,411.31           | 5,904.57            | 6,411.31           | 5,360.03        |
|         | (b) Global Top Level Domain Undertaking                                        | 720.43             | 778.94          | 737.81             | 720.43              | 737.81             | 777.69          |
|         | (c) Unallocable corporate assets                                               | 546.75             | 527.34          | 333.94             | 546.75              | 333.94             | 468.36          |
|         | <b>Total Segment Assets</b>                                                    | <b>7,171.75</b>    | <b>6,963.47</b> | <b>7,483.06</b>    | <b>7,171.75</b>     | <b>7,483.06</b>    | <b>6,606.08</b> |
| 4       | <b>Segment Liabilities</b>                                                     |                    |                 |                    |                     |                    |                 |
|         | (a) Digital Marketing                                                          | 1,534.24           | 1,307.63        | 1,339.44           | 1,534.24            | 1,339.44           | 986.93          |
|         | (b) Global Top Level Domain Undertaking                                        | 151.57             | 210.83          | 166.18             | 151.57              | 166.18             | 213.68          |
|         | (c) Unallocable corporate liabilities                                          | 66.09              | 63.03           | 35.81              | 66.09               | 35.81              | 63.03           |
|         | <b>Total Segment Liabilities</b>                                               | <b>1,751.90</b>    | <b>1,581.49</b> | <b>1,541.43</b>    | <b>1,751.90</b>     | <b>1,541.43</b>    | <b>1,263.64</b> |
| 5       | <b>Capital Employed (Segment assets - Segment liabilities)</b>                 |                    |                 |                    |                     |                    |                 |
|         | (a) Digital Marketing                                                          | 4,370.33           | 4,349.56        | 5,071.87           | 4,370.33            | 5,071.87           | 4,373.10        |
|         | (b) Global Top Level Domain Undertaking                                        | 568.86             | 568.11          | 571.63             | 568.86              | 571.63             | 564.01          |
|         | (c) Unallocable corporate assets less liabilities                              | 480.66             | 464.31          | 298.13             | 480.66              | 298.13             | 405.33          |
|         | <b>Total capital employed</b>                                                  | <b>5,419.85</b>    | <b>5,381.98</b> | <b>5,941.63</b>    | <b>5,419.85</b>     | <b>5,941.63</b>    | <b>5,342.44</b> |

**Notes:**

**1. Business segments:**

Based on the "management approach" as defined in Ind AS 108 - Operating Segments and evaluation by the Chief Operating Decision Maker, primary reportable segments of the Company consists of: (1) Digital Marketing and (2) Global Top Level Domain Undertaking.

**2. Segment assets and liabilities:**

Segment information is prepared in conformity with the accounting policies adopted for preparing and presenting the standalone financial statements of the Company as a whole. Segment assets include all operating assets used by a segment and principally consists of operating cash, trade receivables and fixed assets, net of allowances and provisions which are reported as direct offsets in the balance sheet. While most such assets can be directly attributed to individual segments, the carrying amount of certain assets used jointly by two segments is allocated to the segments on a reasonable basis. Segment liabilities include all operating liabilities and consist principally of trade payables and accrued liabilities. Segment assets and liabilities do not include those relating to income taxes.

**3. Segment expense:**

Segment expense comprises the expense resulting from the operating activities of a segment that is directly attributable to the segment or that can be allocated on a reasonable basis to the segment and expense relating to transactions with other segments. Certain expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company therefore believes that it is not practicable to provide segment disclosures relating to such expenses, and accordingly such expenses are separately disclosed as 'unallocated' and directly charged against total income.

4. Certain assets and liabilities which are common to both the segments for which basis of allocation cannot be consistently identified are included under un-allocable assets and liabilities.



**Note:**

- 1 The above statement of unaudited standalone financial results for the quarter and half year ended September 30, 2026 ('the Statement') of Odigma Consultancy Solutions Limited ('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on October 27, 2026. The report has been filed with the stock exchanges and is available on the Company's website at "www.odigma.ooo".
- 2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Company operates in two business segments  
(1) Digital marketing and  
(2) Global Top Level Domain Undertaking
- 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 actuarial valuation report obtained and 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 as "Statutory impact of new Labour Codes" under "Exceptional items" in the statement of profit and loss for the year ended March 31, 2026. The incremental impact consisting of gratuity of Rs.18.76 Lakhs 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 For the Year ended March 31, 2026, the Company recorded a negative amount in Other Comprehensive Income, primarily due to change in fair value of investments in equity instruments at reporting date. These change in fair value of investments in equity instruments are non-cash in nature and do not represent actual losses realized during the year. The changes in fair value do not impact the Company's cash flows or operating performance and are recorded in accordance with applicable accounting standards. These amounts may be reversed upon the eventual sale or maturity of the investments as market conditions change.
- 5 During the year ended March 31, 2026, the Company incorporated a wholly owned subsidiary, namely Odigma FZE LLC, in the United Arab Emirates. Since the subsidiary has not commenced its business operations as of the reporting date, consolidated financial results have not been prepared.
- 6 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.



For and on behalf of Board of Directors of  
Odigma Consultancy Solutions Limited

Vishal Mehta  
Chairman

DIN: 03093563

Date: October 27, 2026

Place: Gandhinagar



## MEDIA RELEASE

# ODigMa Consultancy Solutions Ltd Announces Q2 FY27 Results; Advances Transformation into an AI-Powered Marketing Technology Platform

- Q2 FY27 performance reflects the Company's focus on AI-enabled marketing tools and digital campaign execution
- Secures 10 projects, including 3 new client mandates, supported by growing adoption of AI-generated creative campaign work

**Gandhinagar, October 27, 2026** – ODigMa Consultancy Solutions Limited (NSE: ODIGMA | BSE: 544301 | ISIN: INE054301028) ("ODigMa" or the "Company"), a leading digital marketing and digital transformation solutions provider, today announced its financial results for the second quarter (Q2 FY27) ended September 30, 2026.

During the second quarter of FY2026–27, ODigMa continued to develop its AI-enabled marketing capabilities and execute client campaigns across industries. The Company's focus remained on combining creative expertise with technology to address evolving digital marketing needs.

For the quarter ended September 30, 2026, the Company posted revenue of INR 1,099.41 lakhs and a net profit of INR 13.15 lakhs.

### Financial Highlights (INR in Lakhs)

| Particulars            | H1 FY27  | H1 FY26  | Y-o-Y |
|------------------------|----------|----------|-------|
| Income From Operations | 2,331.04 | 1,913.46 | 22%   |
| Profit Before Tax      | 37.16    | 30.32    | 23%   |
| Profit After Tax (PAT) | 28.03    | 22.68    | 24%   |

### Management Commentary:

Commenting on the Q2 FY27 performance, **Mr. Mathew Jose, Managing Director, ODigMa Consultancy Solutions Ltd**, said:

“Our focus is on building long-term value through AI-led capabilities, creative expertise and scalable technology platforms. We continue to advance ODigMa's transformation into an AI-powered marketing and engagement company.

Our second quarter FY27 performance reflects our focus on client requirements and campaign execution across industries. We are integrating AI-enabled tools into our creative workflows to support the delivery of marketing services.

As digital search continues to shape consumer decision-making, businesses are placing greater emphasis on digital marketing for customer acquisition and brand visibility. We are incorporating AI-generated creative content into campaign development, alongside human judgment and design expertise, to support efficient execution.”

### **Campaign Execution and AI Enabled Creative Capabilities**

During the quarter, ODigma secured 10 projects, including 3 new client mandates. Its work spans digital marketing and creative campaign development, supported by the use of AI-enabled tools.

ODigma’s services span digital marketing and mainline advertising, including newspaper advertisements, billboards, brochures and campaign narratives. The Company combines human creative expertise with AI-generated content to address client requirements across these formats.

Furthermore, ODigma continues to expand its footprint across India’s creative and digital sector (“orange economy”), onboarding clients across real estate, automotive (including a prominent electric automobile company), healthcare, government organizations, retail, education, hospitality, travel, and e-commerce.

### **About ODigma Consultancy Solutions Ltd.**

ODigma offers comprehensive digital marketing solutions, including content creation, web development, social media management, email marketing, search engine optimization, search engine marketing, online reputation management and other e-commerce related services including domain registry. With offices in Bengaluru and Gandhinagar, ODigma serves a diverse portfolio of esteemed clients, including JBL, Puravankara, Blaupunkt, Shriram Properties, Aster Hospitals and Pepperfry.

For media and investor inquiries, contact [pr@odigma.ooo](mailto:pr@odigma.ooo)