

Date: **11th November, 2025**

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: 517214

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1, G Block
Bandra – Kurla Complex, Bandra (E)
Mumbai – 400 051

Scrip Code: DIGISPICE

Sub.: **Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015- Financial Results**

Dear Sir/Madam,

In compliance with Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations'), it is hereby informed that the Board of Directors of the Company in their meeting held today i.e. Tuesday, 11th November, 2025, inter-alia, approved the Un-audited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September, 2025, as recommended by the Audit Committee, pursuant to Regulation 33 of the Listing Regulations.

The said Financial Results have been reviewed by the Audit Committee in its meeting held on 11th November, 2025.

The above-mentioned Financial Results along with Limited Review Reports (Standalone and Consolidated) issued by S. R. Batliboi & Co. LLP, Chartered Accountants, the Statutory Auditors of the company, are attached.

The Board Meeting commenced at 16:34 hours (IST) and concluded at 18:30 hours (IST).

This intimation is also being uploaded on the website of the Company.

You are requested to kindly take the above on record.

Thanking you.

For **DiGiSPICE Technologies Limited**

Ruchi Mehta

Company Secretary & Compliance Officer

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Digispice Technologies Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Digispice Technologies Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

**per Anil Gupta**

Partner

Membership No.: 087921

UDIN: 25087921BMMKZG9688


Place: New Delhi

Date: November 11, 2025



Sl.No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	Continuing operations						
1	Income						
	Revenue from operations	-	-	-	-	-	-
	Other income	208.10	92.91	247.07	301.01	463.62	696.94
	Total income	208.10	92.91	247.07	301.01	463.62	696.94
2	Expenses						
	Employee benefits expense (refer note 5)	148.12	85.52	261.27	233.64	370.63	669.33
	Finance cost	0.14	0.17	0.25	0.31	0.33	0.94
	Depreciation and amortization expense	40.91	40.53	27.68	81.44	55.00	120.57
	Other expenses	89.00	66.71	322.11	155.71	436.08	724.48
	Total expenses	278.17	192.93	611.31	471.10	862.24	1,515.32
3	Profit/(loss) from continuing operations before tax	(70.07)	(100.02)	(364.24)	(170.09)	(398.62)	(818.38)
4	Tax expense:						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
5	Profit/(loss) after tax from continuing operations	(70.07)	(100.02)	(364.24)	(170.09)	(398.62)	(818.38)
B	Discontinued operations						
	Profit/(loss) from discontinued operations before tax	(9.77)	2.81	(625.51)	(6.96)	(942.30)	(4,476.87)
	Tax expense of discontinued operations	-	-	-	-	66.12	66.83
6	Profit/(loss) after tax from discontinued operations	(9.77)	2.81	(625.51)	(6.96)	(1,008.42)	(4,543.70)
7	Profit/(loss) after tax	(79.84)	(97.21)	(989.75)	(177.05)	(1,407.04)	(5,362.08)
8	Other comprehensive income						
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(22.32)
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(22.32)
9	Total comprehensive income for the period/year (Comprising profit/ (loss) and other comprehensive income for the period/year)	(79.84)	(97.21)	(989.75)	(177.05)	(1,407.04)	(5,384.40)
10	Paid up equity share capital	6,246.10	6,226.65	6,206.86	6,246.10	6,206.86	6,226.65
	Face value of share (Rs.)	3	3	3	3	3	3
11	Other equity						10,507.33
12	Earnings Per Share (for continuing operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)						
	(a) Basic	(0.03)	(0.04)	(0.16)	(0.07)	(0.17)	(0.35)
	(b) Diluted	(0.03)	(0.04)	(0.15)	(0.07)	(0.17)	(0.35)
13	Earnings Per Share (for discontinued operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)						
	(a) Basic	(0.00)	0.00	(0.27)	(0.00)	(0.43)	(1.95)
	(b) Diluted	(0.00)	0.00	(0.27)	(0.00)	(0.43)	(1.95)
14	Earnings Per Share (for continuing and discontinued operations) (in Rs.) (of Rs. 3/- each) (Not Annualized except for the year end)						
	(a) Basic	(0.03)	(0.04)	(0.43)	(0.08)	(0.60)	(2.30)
	(b) Diluted	(0.03)	(0.04)	(0.42)	(0.08)	(0.60)	(2.30)

For and on behalf of DiGiSPICE Technologies Limited


Rohit Ahuja
Whole time Director
November 11, 2025
Noida



- The above unaudited standalone financial results of DiGiSPICE Technologies Limited (the "Company") were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on November 11, 2025.
- The above unaudited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards notified under Companies (Indian Accounting Standards) Rules, 2015 (as amended) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Board of directors of DiGiSPICE Technologies Limited, in its meeting held on April 07, 2023, had approved, in principle, to exit Digital Technology Services Business. This is in keeping with the repositioning of the overall group strategy to focus on Financial Technology Services opportunities, mainly through its subsidiary Spice Money Limited ("Spice Money") and other group entities. On July 1, 2024, the business operations of Digital Technology Services ("DTS") got completely discontinued, except for assets held for sale/disposal. Consequently, Digital Technology Services segment has been classified as discontinued operations and its results is given as below:

Detail of discontinued operations are as under:

Particulars	Quarter ended			Half year ended		
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue	-	-	-	-	-	-
Other income	20.54	2.81	0.60	23.35	0.64	3.01
Expenses						
Cost of goods and services procured	-	-	-	-	-	-
Cost of services rendered	-	-	-	-	-	-
Employee benefits expense	-	-	-	-	266.49	266.49
Finance cost	-	-	-	-	3.12	3.12
Depreciation and amortisation expense	-	-	7.49	-	14.63	25.58
Other expenses	30.31	-	18.41	30.31	58.49	81.97
Profit/(loss) before exceptional items and tax during the periods/years	(9.77)	2.81	(25.30)	(6.96)	(342.09)	(374.15)
Exceptional Items						
Provision/ (Reversal of provision) for diminution in value of investments (refer note 9 for details)	-	-	600.21	-	600.21	4,102.72
Profit/(loss) from discontinued operations before tax	(9.77)	2.81	(625.51)	(6.96)	(942.30)	(4,476.87)
Tax expense	-	-	-	-	66.12	66.83
Profit/(loss) after tax during the periods/year	(9.77)	2.81	(625.51)	(6.96)	(1,008.42)	(4,543.70)

- The Company's business activities fall within a single operating segment viz. "Digital Technology Services (DiGiSPICE)" and accordingly, the disclosure requirement of Indian Accounting Standards (Ind AS-108) 'Operating Segments' prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder is not applicable.
- Employee benefit expense includes expense being the provision for fair value of option granted under employee stock option plans of the Company recognised in accordance with the provision of IND AS - 102, which is as below:

Particulars	Quarter ended			Half year ended		Year ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
Employee benefits expense	0.52	1.52	20.19	2.03	23.98	9.09

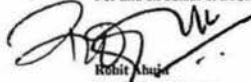
- The paid up equity share capital of the Company is Rs. 7,028.13 Lakhs as on September 30, 2025. However, taking a conservative interpretation of "Ind AS 32", the paid up equity share capital had been reduced by Rs. 782.04 Lakhs (March 31, 2025: Rs. 782.04 Lakhs) being the face value of 26,067,843 (March 31, 2025: 26,067,843) equity shares of Rs. 3/- each held by two trusts viz. Independent Non Promoter Trust and Independent Non Promoter (Spice Employee Benefit) Trust.
- The other income includes interest on income tax refund for earlier years, which is given below:

Particulars	Quarter ended			Half year ended		Year ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
Interest on Income tax refund	-	-	-	-	136.08	144.44

- The Board of Directors of the Company in their meeting on August 08, 2024, approved the proposed Scheme of Amalgamation by way of merger of Spice Money Limited, E-Arth Travel Solutions Private Limited and Vikasni Fintech Private Limited (collectively referred as "Transferor Companies") with the Company ("Transferee Company") subject to necessary approval from the regulatory authorities concerned, including those required, under Section 230 and 232 of the Companies Act 2013. Further, the Company has received observation letter with "no adverse observations" from BSE Limited on September 18, 2025 and another observation letter with "no objection" from National Stock Exchange of India Limited on September 19, 2025 in relation to the Scheme. The Scheme is conditional, inter-alia, upon the receipt of approval of the Scheme by NCLT and regulatory authorities; and disposal of the equity shareholding of Transferee Company held by Independent Non-Promoter (Spice Employee Benefit) Trust and Independent Non-Promoter Trust. Subsequent to the scheme becoming effective upon approval of the Scheme by NCLT and any other regulatory authorities, the Transferor Companies shall cease to exist, and the business operation shall continue under the Transferee Company. Pending such approval, the standalone financial results of the Company for the quarter and half year ended September 30, 2025 are presented without giving effect to the said merger.
- During the year ended March 31, 2024, S Global Services Pte Limited ("SGS"), Singapore, the subsidiary of the Company has invested an additional amount of Rs. 34.36 lakhs via right issue in DigiAsia Bios Pte Ltd ("DigiAsia"). The fair value of investment at March 31, 2024 was determined based on the right issue price, since no other basis was practically available. Accordingly, the investment in SGS at DiGiSPICE standalone level amounted to Rs. 4,633.25 lakhs at year end resulting in a gain of Rs 3,779.64 lakhs recorded in the standalone financial statements of the Company for the previous year and quarter ended March 31, 2024.

During the year ended March 31, 2025, the Company has observed significant volatility in the market share price of DigiAsia, and the market share price of DigiAsia has reduced significantly. Consequently, the Company has recognised write down of Rs. 4,102.73 lakhs during the year ended March 31, 2025 (including Rs. 1,562.01 lakhs during the quarter ended March 31, 2025) to the fair value less cost to sell of Investment in SGS which is classified as assets held for sale (discontinued operations).
- During the previous quarter, the Company acquired an additional 1.94% stake in its subsidiary, Spice Money Limited, from a Class B shareholder of the subsidiary on April 25, 2025, for a consideration of Rs. 449.90 lakhs.
- During the previous quarter, Spice Digital FZCO, a step-down subsidiary of the Company was wound-up and dissolved on April 18, 2025. Consequently, Spice Digital FZCO has ceased to be a wholly owned step-down subsidiary of the Company.
- The other income for the quarter ended September 30, 2025 includes dividend income from investment in the Non-convertible redeemable preference shares of a subsidiary amounting to Rs. 128.22 lakhs (for the quarter ended September 30, 2024 and year ended March 31, 2025 Rs. 160.21 lakhs).

For and on behalf of DiGiSPICE Technologies Limited


 Rohit Aggarwal
 Whole time Director
 November 11, 2025
 Noida



DiGiSPICE Technologies Limited

Regd. Office: JA-122, 1st Floor, DLF Tower - A, Jasola District Centre, New Delhi-110025

Email Id: complianceofficer@digispice.com, Website: www.digispice.com

Tel: +91-11-41251965, CIN No - L72900DL1986PLC330369

Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2025

Standalone Balance Sheet

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
Assets		
Non-current assets		
Property, plant and equipment	358.72	388.42
Investment properties	1,045.06	1,094.40
Right of use assets	4.81	7.23
Financial assets		
Investments	9,077.08	9,627.18
Loans	-	6.25
Other financial assets	1,487.63	1,108.25
Non current tax assets (net)	270.78	270.78
Other non-current assets	0.41	-
Total non-current assets	12,244.49	12,502.50
Current assets		
Financial assets		
Trade receivables	-	-
Cash and cash equivalents	158.17	152.29
Bank balance other than above	443.67	2,311.33
Loans	50.08	251.80
Other financial assets	3,863.90	1,750.92
Current tax assets	87.05	59.54
Other current assets	153.49	139.94
Total current assets	4,756.36	4,665.82
Assets held for sale (discontinued operations)	1,151.22	1,143.45
Total assets	18,152.07	18,311.77
Equity and liabilities		
Equity		
Equity share capital	6,246.10	6,226.65
Other equity	10,398.74	10,507.33
Total equity	16,644.84	16,733.98
Non-current liabilities		
Financial liabilities		
Lease liabilities	-	2.79
Provisions	77.31	82.18
Total non-current liabilities	77.31	84.97
Current liabilities		
Financial liabilities		
Lease liabilities	5.45	5.06
Trade payables		
- total outstanding dues of micro and small enterprises	2.83	1.03
- total outstanding dues of creditors other than micro and small enterprises	128.05	217.94
Other financial liabilities	64.31	44.74
Provisions	24.71	24.71
Other current liabilities	211.80	221.61
Total current liabilities	437.15	515.09
Liabilities directly associated with assets held for sale (discontinued operations)	992.77	977.73
Total equity and liabilities	18,152.07	18,311.77

For and on behalf of the board of directors

Digispice Technologies Limited

Name

Rohit Ahuja

Designation: Whole time Director

November 11, 2025

Noida



DiGISPICE Technologies Limited
 Regd. Office: JA-122, 1st Floor, DLF Tower - A, Jasola District Centre, New Delhi-110025
 Email Id: complianceofficer@digispice.com, Website: www.digispice.com
 Tel: +91-11-41251965, CIN No - L72900DL1986PLC330369
 Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2025

Standalone Statement of Cash Flows

Particulars	For the Six months ended September 30, 2025	For the Six months ended September 30, 2024
Operating activities		
Loss before tax from continuing operations	(170.09)	(398.62)
Loss before tax from discontinuing operations	(6.96)	(942.30)
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Exceptional items:		
Provision for diminution in the value of non current investments	-	600.21
Unrealised foreign exchange loss	30.31	12.38
Depreciation and amortisation expense	81.44	69.63
(Profit)/loss on disposal of property, plant and equipment, ROU assets and intangible assets (net)	-	(0.64)
Share-based payment expense	2.03	23.98
Interest income on financial and non financial assets	(155.49)	(154.68)
Interest income on income tax	-	(136.08)
Dividend income	(128.22)	(160.21)
Unclaimed balances written back (net)	(23.35)	-
Rental income (including on investment properties)	(15.71)	(7.58)
Finance cost	0.31	3.65
Provision for doubtful on receivables/written off	-	6.11
Operating (loss) before working capital changes	(385.73)	(1,084.16)
Movements in working capital:		
(Increase)/ Decrease in trade receivables	(5.98)	507.43
Decrease/ (Increase) in other receivables	6.75	(31.86)
(Decrease) in trade payables	(80.01)	(82.07)
(Decrease) in provisions	(4.87)	(51.22)
Increase in other liabilities	9.75	34.21
Cash used in operating activities	(460.09)	(707.68)
Direct taxes received/(paid) (net of refunds)	(27.51)	1,111.97
Net cash used in operating activities (A)	(487.60)	404.29
Investing activities		
Proceeds from disposal of property, plant and equipment and right of use assets	-	0.64
Acquisition of property, plant & equipment	-	(1.00)
Proceeds from redemption of non convertible redeemable preference shares	1,000.00	-
Purchase of shares in subsidiary company	(449.90)	-
Dividend received on compulsory convertible preference shares	-	160.21
Rental income (including on investment properties)	15.71	7.58
Interest received	158.72	472.78
Loan received back from body corporate	199.92	-
Change in deposits	(514.14)	307.42
Net cash from investing activities (B)	410.31	947.63
Financing activities		
Proceeds from borrowings (net)	-	(406.60)
Proceeds from share capital issued	19.45	22.20
Securities premium received on share capital issued	66.42	75.85
Interest paid	-	(3.13)
Principal payment of lease liabilities (including interest)	(2.70)	(2.58)
Net cash from/ (used in) financing activities (C)	83.17	(314.26)
Net increase in cash and cash equivalents (A + B + C)	5.88	1,037.66
Cash and cash equivalents at the beginning of the year	152.29	523.97
Cash and cash equivalents at the end of the year	158.17	1,561.63
Components of cash and cash equivalents:		
Cash on hand	0.98	1.14
With banks		
- on current accounts	157.19	415.56
- Deposits with original maturity of less than three months	-	1,144.93
Total cash and cash equivalents	158.17	1,561.63



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

**Review Report to
The Board of Directors
Digispice Technologies Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Digispice Technologies Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2025, and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.

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

4. The Statement includes the results of the entities listed in Annexure A.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 to 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of:
 - 15 subsidiaries, whose unaudited interim financial results include total assets of Rs. 2,725.97 lakhs as at September 30, 2025, and total revenues (including other income) of Rs 20.58 lakhs and Rs. 20.60 lakhs, total net loss after tax of Rs. 30.76 lakhs and Rs. 75.37 lakhs, total comprehensive (loss)/ income of Rs. (59.85) lakhs and Rs. 4.79 lakhs, for the quarter ended September 30, 2025 and the period ended on that date respectively, and net cash inflows of Rs. 58.75 Lakhs for the period from April 01, 2025 to September 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditors.



S.R. BATLIBOI & CO. LLP

Chartered Accountants

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. 14 of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.
8. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
 - Two subsidiaries, whose interim financial results reflect total assets of Rs. 12.90 lakhs as at September 30, 2025, and total revenues (including other income) of Rs. Nil and Rs. Nil, total net loss after tax of Rs. 0.15 lakhs and Rs. 0.41 lakhs, total comprehensive loss of Rs. 0.15 lakhs and Rs. 0.41 lakhs, for the quarter ended September 30, 2025 and the period ended on that date respectively and net cash flows of Rs. Nil for the period from April 01, 2025 till September 30, 2025.
 - Two associates, whose interim financial results includes the Group's share of net profit of Rs. Nil and Rs. Nil and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2025 and for the period ended on that date respectively.

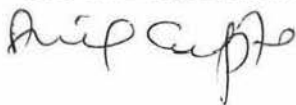
The unaudited interim financial results and other unaudited financial information of these subsidiaries and associates have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associates, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 to 8 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per Anil Gupta

Partner

Membership No.: 087921

UDIN: 25087921BMMKZH7633

Place: New Delhi

Date: November 11, 2025



S.R. BATLIBOI & Co. LLP

Chartered Accountants

Annexure A

List of Entities

I. Subsidiaries (Direct)

1. Spice Money Limited
2. E-Arth Travel Solutions Private Limited
3. Vikasni Fintech Private Limited
4. Spice Digital Bangladesh Limited
5. S Global Services Pte limited
6. Digispice Nepal Private Limited

II. Subsidiaries (Indirect)

1. Kimaan Exports Private Limited
2. Fast Track IT Solutions Limited
3. Spice Digital FZCO (till April 18, 2025)
4. Spice VAS (Africa) Pte Limited
5. Omnia Pte Limited
6. PT Spice Digital Indonesia
7. Digispice Nigeria Limited
8. Digispice Ghana LTD
9. Digispice Zambia Limited
10. Digispice Tanzania Limited
11. Digispice Uganda Limited
12. Spice VAS Kenya Limited

III. Associates (Direct)

1. Creative Functionapps Lab Private Limited
2. Sunstone Learning Private Limited



DiGiSPICE Technologies Limited

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Tel: +91 11 41251965, CIN No - L72900DL1986PLC330369

Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025

(Rs. in Lakhs unless otherwise stated)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER and HALF YEAR ENDED SEPTEMBER 30, 2025							
Sl. No.	Particulars	Consolidated					
		Quarter ended		Half year ended		Year ended	
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	Continuing operations						
1	Income						
	Revenue from operations	12,458.48	12,375.66	10,885.80	24,834.14	21,868.58	44,847.55
	Other income	568.91	556.37	511.12	1,125.28	1,247.56	2,479.12
	Total income	13,027.39	12,932.03	11,396.92	25,959.42	23,116.14	47,326.67
2	Expenses:						
	Cost of goods and services procured	102.29	1,251.39	514.20	1,353.68	1,269.81	1,503.27
	(Increase)/decrease in inventories of procured goods	253.60	(298.20)	(134.46)	(44.60)	(133.03)	97.28
	Cost of services rendered	6,901.95	6,505.80	6,184.45	13,407.75	12,236.66	25,448.97
	Employee benefits expense (refer note 4)	2,746.13	2,608.35	2,790.71	5,354.48	5,255.00	10,748.99
	Finance cost	27.73	68.29	62.75	96.02	98.88	252.58
	Depreciation and amortization expense	217.17	178.00	151.49	395.17	275.39	588.20
	Other expenses	1,762.43	1,668.71	1,827.99	3,431.14	3,482.38	7,384.71
	Total expenses	12,011.30	11,982.34	11,397.13	23,993.64	22,485.09	46,024.00
3	Profit/ (loss) before share in profit/(loss) of associates, exceptional items and tax	1,016.09	949.69	(0.21)	1,965.78	631.05	1,302.67
4	Share in Profit/ (loss) of associates	-	-	-	-	-	-
5	Exceptional items						
	- Change in fair value of investment carried at fair value through profit and loss (refer note 8)	-	-	574.85	-	574.85	3,907.61
6	Profit /(loss) before tax	1,016.09	949.69	(575.06)	1,965.78	56.20	(2,604.94)
7	Tax expense:	290.08	248.29	147.12	538.37	330.55	648.94
	- Current tax						
	- Current year	328.91	275.81	91.53	604.72	257.19	520.58
	- Adjustment of tax related to earlier periods	-	-	1.39	-	1.39	37.48
	- Deferred tax						
	- Current year	(38.83)	(27.52)	54.20	(66.35)	71.97	106.32
	- Adjustment of tax related to earlier periods	-	-	-	-	-	(15.44)
8	Profit/(loss) after tax from continuing operations	726.01	701.40	(722.18)	1,427.41	(274.35)	(3,253.88)
B	Discontinued operations						
9	Profit /(loss) before tax from discontinued operations	(10.28)	(8.16)	(10.48)	(18.44)	(368.00)	(539.86)
10	Tax expenses from discontinued operations	-	-	-	-	66.12	94.76
11	Profit/(loss) after tax from discontinued operations	(10.28)	(8.16)	(10.48)	(18.44)	(434.12)	(634.62)
12	Profit/(loss) after tax	715.73	693.24	(732.66)	1,408.97	(708.47)	(3,888.50)
13	Other Comprehensive Income from continuing operations						
	Items that will not be reclassified to Profit or Loss	12.62	-	(5.52)	12.62	(5.52)	(12.24)
	Income tax relating to items that will not be reclassified to Profit or Loss	(3.18)	-	1.39	(3.18)	1.39	(2.54)
14	Other Comprehensive Income from discontinued operations						
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Items that will be reclassified to Profit or Loss	(32.92)	109.46	197.99	76.54	153.29	82.60
15	Total Comprehensive Income for the period/ year (Comprising Profit /(loss) and Other Comprehensive Income for the period/ year)	692.25	802.70	(538.80)	1,494.95	(559.31)	(3,820.68)
16	Profit/(loss) for the period/year	715.73	693.24	(732.66)	1,408.97	(708.47)	(3,888.50)
	Attributable to: Equity holders of the Parent	706.22	685.34	(739.59)	1,391.56	(720.86)	(3,913.95)
	Attributable to: Non-Controlling Interests	9.51	7.90	6.93	17.41	12.39	25.45
17	Other comprehensive income for the period /year	(23.48)	109.46	193.86	85.98	149.16	67.82
	Attributable to: Equity holders of the Parent	(23.60)	109.46	193.96	85.86	149.25	67.65
	Attributable to: Non-Controlling Interests	0.12	-	(0.10)	0.12	(0.09)	0.17
18	Total comprehensive income for the period/year	692.25	802.70	(538.80)	1,494.95	(559.31)	(3,820.68)
	Attributable to: Equity holders of the Parent	682.62	794.80	(545.63)	1,477.42	(571.61)	(3,846.30)
	Attributable to: Non-Controlling Interests	9.63	7.90	6.83	17.53	12.30	25.62



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Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025

(Rs. in Lakhs unless otherwise stated)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER and HALF YEAR ENDED SEPTEMBER 30, 2025						
Sl. No.	Particulars	Consolidated				
		Quarter ended		Half year ended		Year ended
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
19	Paid up equity Share Capital (Face value of Rs.3/- each)	6,246.10	6,226.65	6,206.85	6,246.10	6,226.65
20	Other equity	-	-	-	-	15,026.24
21	Earnings Per Share (in Rs.) (Continuing operations) (of Rs. 3/- each) (Not Annualized)					
	(a) Basic	0.30	0.30	(0.31)	0.60	(1.41)
	(b) Diluted	0.30	0.30	(0.31)	0.60	(1.41)
22	Earnings Per Share (in Rs.) (Discontinued operation) (of Rs. 3/- each) (Not Annualized)					
	(a) Basic	(0.09)	(0.01)	(0.005)	(0.00)	(0.19)
	(b) Diluted	(0.09)	(0.01)	(0.005)	(0.00)	(0.19)
23	Earnings Per Share (in Rs.) (of Rs. 3/- each) (Not Annualized)					
	(a) Basic	0.30	0.29	(0.32)	0.60	(1.68)
	(b) Diluted	0.30	0.29	(0.32)	0.60	(1.68)

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES UNDER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015						
Sl.No.	Particulars	Consolidated				
		Quarter ended		Half year ended		Year ended
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue (net):					
	Financial Technology Services (Spice Money)	12,458.48	12,375.66	10,885.80	24,834.14	21,868.58
	Less: Intra Segment Revenue	-	-	-	-	-
	Revenue from operations	12,458.48	12,375.66	10,885.80	24,834.14	21,868.58
2	Segment results -profit/ (loss) before exceptional items, interest and tax:					
	Financial Technology Services (Spice Money)	1,257.36	1,136.82	662.86	2,394.18	1,440.98
	Less: Finance cost	(27.73)	(68.29)	(62.75)	(96.02)	(98.88)
	Less: Other unallocable (expense) net of unallocable income	(213.54)	(118.84)	(600.32)	(332.38)	(711.05)
	Profit / (loss) before share in profit/ (loss) of associates, exceptional items and tax	1,016.09	949.69	(0.21)	1,965.78	631.05
	The entity's interest in the profit / (loss) of associates accounted for by the equity method	-	-	-	-	-
	Exceptional items	-	-	(574.85)	-	(574.85)
	Profit/(loss) from Continuing Operations before tax	1,016.09	949.69	(575.06)	1,965.78	56.20
	Profit/(loss) from Discontinued Operations before tax	(10.28)	(8.16)	(10.48)	(18.44)	(368.00)
3	Segment assets:					
	Financial Technology Services (Spice Money)	56,857.15	54,101.25	47,062.94	56,857.15	47,062.94
	Discontinued Operations	1,316.04	1,351.47	1,496.44	1,316.04	1,496.44
	Investment in associates accounted for by the equity method	-	-	-	-	-
	Unallocated	14,538.26	13,628.11	18,965.62	14,538.26	18,965.62
	Total	72,711.45	69,080.83	67,525.00	72,711.45	67,525.00
4	Segment liabilities:					
	Financial Technology Services (Spice Money)	47,954.92	45,232.54	40,741.38	47,954.92	40,741.38
	Discontinued Operations	1,332.97	1,323.69	1,555.93	1,332.97	1,555.93
	Unallocated	523.82	446.31	723.19	523.82	723.19
	Total	49,811.71	47,002.54	43,020.50	49,811.71	43,020.50

For and on behalf of DiGISPICE Technologies Limited

Name: Rohit Ahuja

Designation: Whole-time Director

November 11, 2025

Place: Noida



1 The above unaudited consolidated financial results of DIGISPACE Technologies Limited (the "Holding Company") were reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company in their meeting held on November 11, 2025.

2 The financial results of the following entities have been consolidated with these financial results of the Holding Company:

S.No.	Name of the entities	Relationship
1	S Global Services Pte. Ltd.	Subsidiary
2	Spice VAS Kenya Limited	Subsidiary
3	DIGISPACE Uganda Limited	Subsidiary
4	DIGISPACE Ghana LTD	Subsidiary
5	DIGISPACE Zambia Limited	Subsidiary
6	DIGISPACE Nigeria Limited	Subsidiary
7	PT Spice Digital Indonesia Limited	Subsidiary
8	Spice Digital FZCO	Subsidiary (till April 18, 2025)
9	Spice VAS (Africa) Pte. Ltd.	Subsidiary
10	DIGISPACE Tanzania Limited	Subsidiary
11	Omeia Pte. Ltd.	Subsidiary
12	Fast Track IT Solutions Limited	Subsidiary
13	Kinman Exports Private Limited	Subsidiary
14	DIGISPACE Nepal Private Limited	Subsidiary
15	Spice Digital Bangladesh Limited	Subsidiary
16	E-Arth Travel Solutions Private Limited	Subsidiary
17	Vikasni Finetech Private Limited	Subsidiary
18	Spice Money Limited	Subsidiary
19	Crentive Functionapps Lab Private Limited	Associate
20	Sunstone Learning Private Limited	Associate

3 The above unaudited consolidated financial results of the Holding Company have been prepared in accordance with Indian Accounting Standards notified under Companies (Indian Accounting Standards) Rules, 2015 (as amended) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The said financial results represent the results of the Holding Company and its subsidiaries (together referred to as "the Group") and its associates for the quarter and half year ended September 30, 2025.

4 Employee benefit expense includes expense being the provision for fair value of option granted under employee stock option plans of the Group recognised in accordance with the provision of IND AS -102, which is as below:

Particulars	Quarter ended			Half year ended		Year ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Employee benefits expense	49.64	73.57	101.44	123.21	176.61	327.21

5 During the quarter ended March 31, 2025, the subsidiary company, Spice Money Limited ("Spice Money") has received a sum of Rs. 172.12 lakhs from the Class B shareholder, corresponding to 554,007 Class B Equity shares, resulting into fully paid 554,007 Class B Equity Shares. Earlier, during the quarter ended September 30, 2024, the subsidiary company has received a sum of Rs. 97.88 lakhs from the Class B shareholder, corresponding to 315,023 Class B Equity shares, resulting into fully paid 315,023 Class B Equity Shares. Consequently, all the Class B Shares of Spice Money have become fully paid-up and an additional amount of Rs. 219.75 lakhs has been recognised under "Non controlling interests" during the year ended March 31, 2025.

6 The paid up equity share capital of the Holding Company was Rs. 7,008.69 lakhs as at September 30, 2025. However, taking a conservative interpretation of "Ind AS 32", the paid up equity share capital had been reduced by Rs. 782.04 lakhs (March 31, 2025: Rs. 782.04 lakhs) being the face value of 2,60,67,843 (March 31, 2025 - 2,60,67,843) equity shares of Rs. 3/- each held by two trusts viz. Independent Non Promoter Trust and Independent Non Promoter (Spice Employee Benefit) Trust.

7 The Board of directors of DIGISPACE Technologies Limited, in its meeting held on April 07, 2023 approved, in principle, to exit Digital Technology Services Segment. This is in keeping with the repositioning of the overall group strategy to focus on Financial Technology Services opportunities, mainly through its subsidiary Spice Money Limited ("Spice Money") and other group entities. Consequently, Digital Technology Service Segment has been classified as discontinued operations and its results given below. On July 1, 2024, the business operations of Digital Technology Services ("DTS") got completely discontinued, except for assets held for sale/disposal. Consequently, Digital Technology Services segment has been classified as discontinued operations and its results is given as below:

Details of discontinued operations are as under:

Particulars	Quarter ended			Half year ended		Year ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income	39.11	2.83	61.01	41.94	65.69	76.88
Total expenses	49.39	10.99	71.49	60.38	433.69	616.74
Profit/(loss) before exceptional item and tax during the periods/years	(10.28)	(8.16)	(10.48)	(18.44)	(368.00)	(539.86)
Profit/(loss) before tax during the periods/years	(10.28)	(8.16)	(10.48)	(18.44)	(368.00)	(539.86)
Tax expense	-	-	-	-	66.12	94.76
Profit/(loss) after tax during the periods/years	(10.28)	(8.16)	(10.48)	(18.44)	(434.12)	(634.62)

8 During the year ended March 31, 2024, S Global Services Pte. Ltd. ("SGS"), Singapore, the subsidiary of the Holding Company has invested an additional amount of Rs. 34.36 lakhs via right issue in DigiAsia Bios Pte. Ltd. ("DigiAsia"). The fair value of investment at March 31, 2024 is determined based on the right issue price, since no other basis is practically available. The original investment of Rs. 1,711.68 lakhs was earlier being carried at Nil fair value and accordingly, a gain of Rs. 3,779.64 lakhs had been recorded in SGS books of accounts for the year ended March 31, 2024.

During the year ended March 31, 2025, the Group has observed significant volatility in the market share price of DigiAsia, and the market share price of DigiAsia has reduced significantly. Consequently, the Group has recognised fair value loss of Rs. 3,907.61 lakhs during the year ended March 31, 2025 (including Rs. 1,370.79 lakhs during the quarter ended March 31, 2025).

9 The other income includes interest on income tax refund for earlier years, which is given below:

Particulars	Quarter ended			Half year ended		Year ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Interest on Income tax refund	-	-	136.08	-	136.08	192.11

10 The Board of Directors, at its meeting held on August 8, 2024, has approved the Scheme of Amalgamation ("Scheme") by way of merger between the Digispice Technologies Limited ("Transferor Company") and Spice Money Limited ("Transferor Company 1"), E-Arth Travel Solutions Private Limited ("Transferor Company 2") and Vikasni Finetech Private Limited ("Transferor Company 3") as per the provisions of Sections 230 to 232 and the other applicable provisions of the Companies Act 2013, as amended, and other rules and regulations framed thereunder, subject to necessary approval from the regulatory authorities concerned. Spice Money Limited, the subsidiary of the Holding Company has received a No Objection from the Reserve Bank of India ("RBI") vide letter dated July 09, 2025.

Further, the Company has received observation letter with "no adverse observations" from BSE Limited on September 18, 2025 and another observation letter with "no objection" from National Stock Exchange of India Limited on September 19, 2025 in relation to the Scheme. The Scheme is conditional, inter-alia, upon the receipt of approval of the Scheme by NCLT and regulatory authorities; and disposal of the equity shareholding of Transferor Company held by Independent Non-Promoter (Spice Employee Benefit) Trust and Independent Non-Promoter Trust.

Subsequent to the Scheme becoming effective upon approval of the Scheme by NCLT and any other regulatory authorities, the Transferor Company 1, Transferor Company 2 and Transferor Company 3 shall cease to exist, and the business operation shall continue under the Transferor Company. Pending such approvals, special purpose financial results for the half year ended September 30, 2025, are presented without giving effect to Scheme.

11 During the previous quarter ended June 30, 2025, the Holding Company acquired an additional 1.94% stake in its subsidiary, Spice Money Limited, from non-controlling interest holder on April 25, 2025, for a consideration of Rs. 449.90 lakhs. Consequently, "Non controlling interest" has been reduced by Rs. 242.46 lakhs during the previous quarter ended June 30, 2025.

12 During the previous quarter ended June 30, 2025, Spice Digital FZCO, a step-down subsidiary of the Holding Company has been wound-up and dissolved on April 18, 2025. Consequently, Spice Digital FZCO has ceased to be a wholly owned step-down subsidiary of the Holding Company.

For and on behalf of DIGISPACE Technologies Limited

Name: Rohit Ahuja
 Designation: Whole-time Director
 November 11, 2025
 Place: Noida



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 Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025
 (Rs. in Lakhs unless otherwise stated)

Statement of Assets And Liabilities

S.No. Particulars	Consolidated	
	As at 30-Sep-25 (Unaudited)	As at 31-Mar-25 (Audited)
A Assets		
1 Non current assets		
(a) Property, plant and equipment	1,066.58	1,203.96
(b) Right of use assets	429.25	463.31
(c) Capital work in progress	437.75	-
(c) Investment property	1,045.06	1,094.40
(d) Goodwill on consolidation	4,712.22	4,712.22
(e) Other intangible assets	506.91	599.83
(f) Intangible assets under development	129.76	64.00
(g) Financial assets		
(i) Investments	5.00	5.00
(ii) Loans	-	6.25
(iii) Other financial assets	7,588.06	2,238.75
(h) Deferred tax assets (Net)	550.82	487.66
(i) Non current tax assets (Net)	284.02	284.02
(j) Other non current assets	14.05	13.46
Total non-current assets	16,769.48	11,172.86
2 Current assets		
(a) Inventories	157.49	112.89
(b) Financial assets		
(i) Trade receivables	2,808.49	2,741.40
(ii) Cash and cash equivalent	18,571.51	19,705.16
(iii) Bank balance other than (iii) above	13,326.95	18,692.56
(iv) Loans	198.24	419.96
(v) Other financial assets	13,972.80	12,004.52
(c) Current tax assets (net)	303.00	404.33
(d) Other current assets	5,287.45	4,777.00
Total current assets	54,625.93	58,857.82
Assets held for sale (discontinued operations)	1,316.04	1,232.02
Total assets	72,711.45	71,262.70
B Equity and liabilities		
1 Equity		
(a) Equity share capital	6,246.10	6,226.65
(b) Other equity	16,482.51	15,026.24
Equity attributable to holders of the parent	22,728.61	21,252.89
Non controlling interests	171.13	396.18
Total equity	22,899.74	21,649.07
2 Non current liabilities		
(a) Financial liabilities		
(i) Lease liability	53.64	169.32
(b) Provisions	941.38	831.69
(c) Other non current liabilities	133.79	125.07
Total non current liabilities	1,128.81	1,126.08
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowing	1,060.91	7,671.16
(ii) Lease liability	144.87	56.71
(iii) Trade payables		
- total outstanding dues of micro and small enterprises	14.55	16.13
- total outstanding dues of creditors other than micro and small enterprises	1,488.99	1,688.95
(iv) Other financial liabilities	2,170.91	2,292.46
(b) Other current liabilities	42,314.84	35,266.09
(c) Provisions	146.95	182.50
(d) Current tax liabilities (Net)	7.91	7.97
Total current liabilities	47,349.93	47,181.97
Liabilities directly associated with asset held for sale (discontinued operations)	1,332.97	1,305.58
Total equity and liabilities	72,711.45	71,262.70



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Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025

Consolidated Cash flows statement

	(Rs. in Lakhs)	
	For the half year ended September 30, 2025 (Unaudited)	For the half year ended September 30, 2024 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) before tax from continuing operations	1,965.78	56.20
Profit/(loss) before tax from discontinuing operations	(18.44)	(368.00)
Profit/(Loss) before tax	1,947.34	(311.80)
Adjustments for:		
Exceptional items (net)		
Change in fair value of investment carried at fair value through profit and loss	-	574.85
Net (Profit)/Loss on foreign currency transactions and translations	89.01	4.15
Depreciation and amortisation expense	395.17	290.04
(Gain) on disposal of plant, property and equipment's (net)	-	(1.16)
Interest income	(1,098.50)	(1,208.00)
Rental Income on investment property net of directly attributable expense	(13.67)	(7.58)
Unclaimed balances written back (net)	(23.35)	(192.22)
Bad debts recovered	(18.49)	-
Interest expense	96.02	102.00
Share based payment expense	123.21	176.61
Provision for loss allowances	70.24	91.38
Irrecoverable balances written off/bad debts	0.30	6.82
Intangibles under development written off	-	7.20
Operating profit/ (loss) before working capital changes	1,567.28	(467.71)
Movements in working capital:		
(Increase) in inventories	(44.60)	(133.03)
(Increase) in trade receivables	(58.29)	(901.49)
(Increase) in other receivables	(390.14)	(2,301.56)
(Decrease)/ Increase in trade payables	(168.48)	84.12
Increase/ (decrease) in other payable	6,803.67	(163.35)
Increase/(decrease) in provisions	86.28	(49.69)
Cash from/ (used in) operations	7,795.72	(3,932.71)
Net Direct taxes (paid)/ refunds	(533.09)	518.28
Net cash generated/ (used in) from operating activities (A)	7,262.63	(3,414.43)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant, property and equipment's and intangible assets (including capital work in progress, intangible assets under development, payable towards capital goods and capital advances)	(587.00)	(468.15)
Proceeds from disposal of plant, property and equipment's and intangible assets	-	1.95
Interest received	1,202.51	1,393.02
Rental income (including on investment properties)	13.67	7.58
Payment for purchase of investment in subsidiary	(449.90)	-
Loan to body corporate received back	199.92	-
(Increase) in fixed deposits	(2,077.25)	1,482.16
Net cash (used in)/ generated from investing activities (B)	(1,698.05)	2,416.56
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(repayment) from current borrowings (net)	(6,610.25)	2,968.20
Proceeds from share capital issued	19.45	22.20
Securities premium received on share capital issued	66.42	75.84
Proceeds from calls in arrears by a subsidiary company from non- controlling interest holder	-	97.88
Payment of lease liabilities (including interest)	(36.43)	(17.09)
Interest paid	(88.57)	(124.77)
Net cash (used in)/ generated from financing activities (C)	(6,649.38)	3,022.26
Net increase / (decrease) in cash and cash equivalents (A + B + C)	(1,084.80)	2,024.39
Cash and cash equivalents at the beginning of the year	20,562.45	13,197.47
Cash and cash equivalents at the end of the year#	19,477.65	15,221.86

Cash and cash equivalents includes Rs. 906.14 Lakhs (Previous period: Rs. 880.61 Lakhs) related to discontinued operation.

i) Components of cash and cash equivalents:

Cash on hand	-	1.14
Cheques/ drafts on hand	32.53	15.36
With banks		
- on current accounts	19,444.14	14,060.43
- Deposits with original maturity of less than three months	0.98	1,144.93
Total cash and cash equivalents	19,477.65	15,221.86

