

General information about company		
Scrip code	517214	
NSE Symbol	DIGISPICE	
MSEI Symbol	NOTLISTED	
ISIN	INE927C01020	
Name of the entity	DiGiSPICE Technologies Limited	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Quarterly	
Date of Quarter Ending	31-12-2025	
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No	The Company has not acquired any shares or voting rights in any unlisted Company during the quarter ended 31-12-2025
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	No	No penalty or fine imposed during the quarter.
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes	
Risk management committee	Applicable	
Market Capitalisation as per immediate previous Financial Year	Top 2000 listed entities	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	s00479	
Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)		
Remarks for Exchange (not for Website Dissemination)		

Annexure I

Annexure I to be submitted by listed entity on quarterly basis

I. Composition of Board of Directors

Disclosure of notes on composition of board of directors explanatory

Whether the listed entity has a Regular Chairperson

Yes

Whether Chairperson is related to MD or CEO

No

Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth
1	Mr	Dilip Kumar Modi		00029062	Non-Executive - Non Independent Director	Chairperson related to Promoter		
2	Mr	Ramesh Venkataraman		03545080	Non-Executive - Non Independent Director	Not Applicable		
3	Mr	Mrutyunjay Mahapatra		03168761	Non-Executive - Independent Director	Not Applicable		
4	Mr	Ram Nirankar Rastogi		07063686	Non-Executive - Independent Director	Not Applicable		
5	Mr	Pankaj Vaish		00367424	Non-Executive - Independent Director	Not Applicable		
6	Mrs	Veena Vikas Mankar		00004168	Non-Executive - Independent Director	Not Applicable		
7	Mr	Rohit Ahuja		00065417	Executive Director	Not Applicable		

I. Composition of Board of Directors					
Disqualification of Directors under section 164 of the Companies Act, 2013					
Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status
1	No				Active
2	No				Active
3	No				Active
4	No				Active
5	No				Active
6	No				Active
7	No				Active

I. Composition of Board of Directors													
Sr	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director (in months)	No of Directorship in listed entities including this listed entity (Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity [with reference to proviso to regulation 17A(1) & reg. 17A(2)]	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)	Reason for Cessation	Notes for not providing PAN	Notes for not providing DIN
1	NA		21-08-2006	28-09-2023			1	0	0	0			
2	NA		12-05-2025	12-05-2025			2	0	2	0			
3	NA		22-12-2022	22-12-2022		36.1	2	2	4	3			
4	NA		31-01-2024	31-01-2024		23.01	2	2	2	1			
5	NA		01-10-2024	01-10-2024		15	3	3	7	1			
6	NA		14-02-2025	14-02-2025		10.15	3	2	5	2			
7	NA		05-05-2020	05-05-2023			1	0	1	0			

Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson						Yes	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	03168761	Mrutyunjay Mahapatra	Non-Executive - Independent Director	Chairperson	16-01-2023		
2	00367424	Pankaj Vaish	Non-Executive - Independent Director	Member	15-11-2024		
3	00004168	Veena Vikas Mankar	Non-Executive - Independent Director	Member	19-05-2025		

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson						Yes	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00367424	Pankaj Vaish	Non-Executive - Independent Director	Chairperson	15-11-2024		
2	07063686	Ram Nirankar Rastogi	Non-Executive - Independent Director	Member	15-11-2024		
3	00029062	Dilip Kumar Modi	Non-Executive - Non Independent Director	Member	12-08-2025		

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	07063686	Ram Nirankar Rastogi	Non-Executive - Independent Director	Chairperson	12-08-2025		
2	00367424	Pankaj Vaish	Non-Executive - Independent Director	Member	15-02-2025		
3	00065417	Rohit Ahuja	Executive Director	Member	21-10-2022		

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	03168761	Mrutyunjay Mahapatra	Non-Executive - Independent Director	Chairperson	15-02-2025		
2	00367424	Pankaj Vaish	Non-Executive - Independent Director	Member	15-11-2024		
3	07063686	Ram Nirankar Rastogi	Non-Executive - Independent Director	Member	19-05-2025		
4	00004168	Veena Vikas Mankar	Non-Executive - Independent Director	Member	19-05-2025		

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks

Annexure 1

Annexure 1

III. Meeting of Board of Directors

Disclosure of notes on meeting of board of directors explanatory			Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter						
1	12-08-2025				Yes	7	7	4
2	01-09-2025		19		Yes	7	7	4
3		11-11-2025	70		Yes	7	7	4

Annexure 1

IV. Meeting of Committees

Disclosure of notes on meeting of committees explanatory										
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
1	Audit Committee	12-08-2025				Yes	3	3	3	0
2	Audit Committee	01-09-2025	19			Yes	3	3	3	0
3	Audit Committee	11-11-2025	70			Yes	3	3	3	0
4	Nomination and remuneration committee	12-08-2025				Yes	3	3	2	0
5	Nomination and remuneration committee	01-09-2025	19			Yes	3	3	2	0
6	Nomination and remuneration committee	30-09-2025	28			Yes	3	3	2	0

Annexure 1

IV. Meeting of Committees

Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
7	Nomination and remuneration committee	29-11-2025	59			Yes	3	3	2	0
8	Risk Management Committee	13-10-2025				Yes	4	4	4	0
9	Risk Management Committee	11-11-2025	28			Yes	4	4	4	0
10	Stakeholders Relationship Committee	31-07-2025				Yes	3	2	2	0
11	Stakeholders Relationship Committee	22-09-2025				Yes	3	3	2	0

Annexure 1

V. Affirmations

Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	Yes
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes
9	Any comments/observations/advice of Board of Directors may be mentioned here:	Textual Information(1)

Annexure 1

Sr	Subject	Compliance status
1	Name of signatory	Ruchi Mehta
2	Designation	Company Secretary and Compliance Officer

Text Block	
Textual Information(1)	This report for quarter ended 31-12-2025 shall be placed before the Board of Directors in their upcoming meeting.

Details of Cyber security incidence		
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter		No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event

Signatory Details	
Name of signatory	Ruchi Mehta
Designation of person	Company Secretary and Compliance Officer
Place	New Delhi
Date	29-01-2026

Investor Grievance Details	
No. of investor complaints pending at the beginning of Quarter	1
No. of investor complaints received during the Quarter	1
No. of investor complaints disposed off during the Quarter	2
No. of investor complaints those remaining unresolved at the end of the Quarter	0

Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	ADDITIONAL COMMISSIONER OF GOODS AND SERVICE TAX	25-07-2024	Additional Commissioner passed an order for FY 2019-20 confirming : A. the demand of alleged short tax payment of Rs. 3,13,21,694 along with interest and imposes penalty of Rs. 31,23,169 B. the demand of alleged wrongly availed ITC of amounting to Rs. 94,72,797 along with interest and imposes Penalty of Rs. 9,47,280; C. demand of Interest of Rs. 3509 on account of delayed payment of tax paid; and D. imposes Penalty of Rs. 25,000 of each CGST and SGST Head under Section 125 of the CGST Act read with corresponding provisions of PGST Act for alleged varied and dissimilar declaration of value of zero rated supplies. The Company has filed an appeal with Commissioner Appeal on 23-10-2024.	Appeal is pending
2	COMMISSIONER OF INCOME TAX	17-08-2015	Assessing Officer disallowed reimbursements of INR 577 Lakhs made to Regional Distributors on account of advertisement expenditure incurred by them, by invoking section 40(a)(ia) of the Act for non-deduction of TDS (Demand of INR 2.71cr adjusted against refund for AY 2010-11). On appeal, CIT(A) remitted the matter back to AO for verification and allowance of deduction to the extent RD's have deducted TDS on advertisement expenses. Tax department filed appeal before ITAT, Company also filed cross objections before ITAT. ITAT has dismissed both the dept appeal and cross objections upholding CIT(A) order. Against the order of the ITAT, the Company filed appeal before Allahabad High Court, which was dismissed by order dated 13th May 2015 stating no question of law arises. The company filed SLP in the Supreme Court against the said order of Allahabad High Court on 17 August 2015. SLP has been admitted by Supreme court on 09-8-2019. Pursuant to directions of CIT(A), AO issued order for appeal effect, dated 1st June 2015, disregarding the request of the Company to provide additional time to submit the evidence for TDS. Against the said order, Company filed an appeal before CIT(A), Meerut in July 2015 on the ground of principles of natural justice and other grounds. CIT(A) by order dated 20th February 2017 dismissed the appeal ex parte as non-admissible without passing a reasoned order. On Company's appeal before ITAT, case is remanded back to CIT(A) vide order dated 17/01/2020 with direction to pass a speaking order on merits.	Case pending before the Supreme Court and CIT (Appeals)
3	DEL-C-(22)(2)-Delhi	03-02-2023	Income Tax return of Spice Money for AY 2021-22 processed u/s 143(1) by making suo-moto adjustment (a) Sec 41(1) - Rs. 7,83,189 and (b) Sec 36(1)(va) - Rs. 18,129. Rectification application filed by Spice Money is accepted and rectification order passed correcting error. Appeal filed before CIT(A) has become infructuous. The Intimation regarding the rectification order filed with CIT(Appeals) for withdrawal of appeal	CIT(A) by order dated 12th November 2025 dismissed the appeal as infructuous.
4	Deputy Commissioner of Goods and Service Tax, Noida	21-02-2025	Deputy commissioner has imposed penalty of Rs 2,32,332 on input taken by company during the FY 2020-21 and demanding tax 11,61,664 towards input tax along with interest of Rs 9,21,757. The Company has filed appeal in May 2025 against the order.	By order dated 18th November 2025, the demand reduced to Rs. 7,32,010, interest reduced to Rs. 7,00,000 and penalty reduced to Rs. 73,201. Appeal disposed accordingly.
5	National e-assessment centre, Delhi	07-04-2021	In respect of assessment year 2018-19, the Assessing Officer made disallowance of Rs 69.01 lakhs to the assessed income of Spice Money Limited in the order of assessment passed u/s 143(3) and adjusted the tax demand of Rs. 14.89 lakhs against the refunds due. Spice Money has filed an appeal to the CIT (Appeals) against the said order. Case decided in favour of the Company by CIT (Appeals) by deleting the disallowance of Rs. 69 lakhs vide order dated 02.07.2025. Order of Appeal effect from JAO is awaited.	Order of Appeal effect from JAO is awaited.

6	Deputy Excise and Taxation Commissioner (Inspection), Faridabad	22-10-2019	The Company filed appeal before Harayana Tax Tribunal against the revisionary order of Deputy Excise and Taxation Commissioner, revising the deemed assessable value of the Chargers sold by Company in composite packs during FY 2013-14, thereby rasing demand of Rs. 1.2 Cr. along with interest thereon.	The matter is pending before Tax tribunal.
7	Assistant Commissioner, State Tax, Uttarakhand	02-09-2024	Spice Money Limited, subsidiary of the Company received an order from GST Authority imposing a penalty of Rs. 2,31,530 under section 73(9) of Uttrakhand Goods and Service Tax Act, 2017. The total demand under the said order is Rs. 45,74,652 including interest and penalty. The order alleges short declaration of Taxable Turnover and consequent short payment of GST thereon by Spice Money for the year 2019-20. Necessary Appeal has been filed by Spice Money.	Appeal is pending
8	State Tax Officer, Uttarakhand	04-07-2023	Order u/s 74 of Central Goods and Services Tax Act, 2017 in relation to financial year 2018- 19 with a demand of Rs. 95,77,294, including tax, reversal of credit and penalty passed by Seles tax Officer, Uttarakhand, against Spice Money Limited. The Writ has been filed by Spice Money Limited in Uttarakhand High Court.	Matter is pending before Uttarakhand High Court.
9	Deputy Commissioner of State Tax, Noida	28-12-2025	NA	Deputy Commissioner, State Tax Noida, raised a demand of Rs. 53,772 along with penalty of Rs. 13,443 and interest upon Spice Money Limited, subsidiary of the Company for Financial Year 2018-19. In show cause proceedings, the demand was paid and matter closed.
10	Superintendent, Goods and Service Tax, Mohali	23-12-2025	NA	By order dated 23rd December, 2025, Superintendent, CGST, passed an order raising a demand of Rs. 2,41,615 being short payment of tax and Rs. 9,94,261 against in-admissible input tax credit along with penalty of Rs. 1,23,588 and applicable interest.

