

28th January, 2026**BSE Limited**Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001**National Stock Exchange of India Limited**Exchange Plaza, 5th Floor,
Plot No. C-1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051**Scrip Code: 542685****Trading Symbol: DGCONTENT****Subject: Outcome of the Board Meeting held on 28th January, 2026 and Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("SEBI LODR")**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. Wednesday, 28th January, 2026 (which commenced at 5:00 P.M. and concluded at 6:10 P.M.) has, inter-alia, transacted the following businesses:

1. Approved the Un-Audited Financial Results (Standalone and Consolidated) ("UFRs") of the Company for the quarter and nine months ended on 31st December, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; **(enclosed herewith)**
2. Taken on record the Limited Review Report of M/s S.R Batliboi & Associates LLP, Chartered Accountants (Statutory Auditors) on the above UFRs; **(enclosed herewith)**

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

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

Thanking you,

Yours faithfully,

For **Digicontent Limited**

(Manu Chaudhary)

Company Secretary

M. No.: A34640

Encl.: As above

Independent Auditor's 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
Digicent Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Digicent Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and nine month ended December 31, 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 following entities:
 - a. Digicent Limited
 - b. HT Digital Streams Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004


per Nikhil Aggarwal

Partner

Membership No.: 504274



UDIN: 26504274QY6ZQH1118

Place: New Delhi

Date: January 28, 2026



Digicontent Limited

CIN:- L74999DL2017PLC322147

Registered Office: Hindustan Times House, 2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001, India

Tel: +91-11- 6656 1234 Fax: +91-11-6656 1270

Website:- www.digicontent.co.in

E-mail:-investor@digicontent.co.in

Un-audited Consolidated Financial Results for the quarter and nine months ended December 31, 2025

Statement of Un-audited Consolidated Financial Results for the quarter and nine months ended December 31, 2025

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 Un-audited	30.09.2025 Un-audited	31.12.2024 Un-audited	31.12.2025 Un-audited	31.12.2024 Un-audited	31.03.2025 Audited
1	Income						
	a) Revenue from Operations	12,814	13,179	10,948	37,038	32,833	44,285
	b) Other Income	125	214	224	386	509	733
	Total Income	12,939	13,393	11,172	37,424	33,342	45,018
2	Expenses						
	a) Employee benefits expense	5,688	5,918	5,504	17,591	16,256	21,733
	b) Finance costs	258	289	396	839	1,291	1,672
	c) Depreciation and amortisation expense	197	197	204	591	896	1,102
	d) Other expenses	6,075	5,628	4,073	16,529	12,118	16,773
	Total Expenses	12,218	12,032	10,177	35,550	30,561	41,280
3	Profit before exceptional items and tax (1-2)	721	1,361	995	1,874	2,781	3,738
3a	Earnings before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items	1,176	1,847	1,595	3,304	4,968	6,512
4	Exceptional Items (loss) (refer note 8)	(1,589)	-	-	(1,589)	-	-
5	Profit/(Loss) before Tax (3+4)	(868)	1,361	995	285	2,781	3,738
6	Tax Expense (refer note 7)						
	a) Current tax charge	7	464	353	499	1,003	1,514
	b) Deferred tax credit	(147)	(55)	(17)	(205)	(31)	(207)
	Total tax expense/(Credit)	(140)	409	336	294	972	1,307
7	Profit/(Loss) after tax (5-6)	(728)	952	659	(9)	1,809	2,431
8	Other Comprehensive Income (net of tax)						
	a) Items that will not be reclassified to profit or loss	170	82	55	300	176	185
	Total Other Comprehensive Income	170	82	55	300	176	185
9	Total Comprehensive Income/(Loss) (7+8)	(558)	1,034	714	291	1,985	2,616
10	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164	1,164
11	Other Equity excluding Revaluation Reserves as per the balance sheet						1,569
12	Earnings/(Loss) per share						
	(of INR 2/- each)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	Basic	(1.25)	1.64	1.13	(0.02)	3.11	4.18
	Diluted	(1.25)	1.56	1.13	(0.02)	3.11	4.18



Notes :

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

Wholly-owned Subsidiary

HT Digital Streams Limited (HTDSL)

- 2 The above un-audited consolidated financial results for the quarter and nine months ended December 31, 2025 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on January 28, 2026. The Statutory Auditors of the Company have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified review conclusion.
- 3 The consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- 4 The Group is engaged in the business of "Entertainment & Digital Innovation Business" and there are no other reportable segments as per Ind AS 108 on Operating Segments.
- 5 The unaudited standalone financial results of the Company for the quarter and nine months ended December 31, 2025 will be filed with BSE and NSE and are also available on Company's website "www.digicent.co.in". The key standalone financial information for the quarter and nine months ended December 31, 2025 are as under:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
Revenue from Operations	29	30	37	90	100	129
(Loss) before tax	(307)	(177)	(322)	(789)	(1,101)	(1,420)
(Loss) after tax	(307)	(177)	(322)	(789)	(1,101)	(1,420)
Total Comprehensive (Loss)	(303)	(179)	(323)	(785)	(1,100)	(1,418)

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

For and on behalf of the Board of Directors

New Delhi
January 28, 2026



Priyavrat Bhartia
Chairman
(DIN: 00020603)



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
Digicontent Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Digicontent Limited (the "Company") for the quarter and nine month ended December 31, 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 & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

Nikhil Aggarwal

per Nikhil Aggarwal

Partner

Membership No.: 504274



UDIN: 26504274N11AZV5929

Place: New Delhi

Date: January 28, 2026



Digicontent Limited
CIN:- L74999DL2017PLC322147
Registered Office: Hindustan Times House ,2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001, India
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Website:- www.digicontent.co.in E-mail:-investor@digicontent.co.in
Un-audited Standalone Financial Results for the quarter and nine months ended December 31, 2025

Statement of Un-audited Standalone financial Results for the quarter and nine months ended December 31, 2025

(INR in Lakhs except earnings per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 Un-audited	30.09.2025 Un-audited	31.12.2024 Un-audited	31.12.2025 Un-audited	31.12.2024 Un-audited	31.03.2025 Audited
1	Income						
	a) Revenue from Operations	29	30	37	90	100	129
	b) Other Income	29	120	23	168	84	119
	Total Income	58	150	60	258	184	248
2	Expenses						
	a) Employee benefits expense	7	23	29	58	92	120
	b) Finance costs	219	255	307	752	1,009	1,313
	c) Depreciation and amortisation expense*	-	-	-	-	-	-
	d) Other expenses	138	49	46	236	184	235
	Total Expenses	364	327	382	1,046	1,285	1,668
3	(Loss) before exceptional items and tax (1-2)	(306)	(177)	(322)	(788)	(1,101)	(1,420)
3a	Earnings/(Loss) before finance costs, tax, depreciation and amortisation expenses (EBITDA) (3+2b+2c) and exceptional items	(87)	78	(15)	(36)	(92)	(107)
4	Exceptional Items (loss) (refer note 5)	(1)	-	-	(1)	-	-
5	(Loss) before tax (3+4)	(307)	(177)	(322)	(789)	(1,101)	(1,420)
6	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
7	(Loss) after tax (5-6)	(307)	(177)	(322)	(789)	(1,101)	(1,420)
8	Other Comprehensive Income (net of tax)						
	a) Items that will not be reclassified to profit or loss	4	(2)	(1)	4	1	2
	Total Other Comprehensive Income/(Loss)	4	(2)	(1)	4	1	2
9	Total Comprehensive (Loss) (7+8)	(303)	(179)	(323)	(785)	(1,100)	(1,418)
10	Paid-up Equity Share Capital (Face value - INR 2/- per share)	1,164	1,164	1,164	1,164	1,164	1,164
11	Other Equity excluding Revaluation Reserves as per the balance sheet						1,623
12	(Loss) per share						
	(of INR 2/- each)						
	Basic & Diluted	(not annualised) (0.53)	(not annualised) (0.30)	(not annualised) (0.55)	(not annualised) (1.36)	(not annualised) (1.89)	(2.44)

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



Notes :

- 1 The above un-audited standalone financial results for the quarter and nine months ended December 31, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 28, 2026. The Statutory Auditors of the Company have conducted "Limited Review" of these results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and have issued an unmodified review conclusion.
- 2 The standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- 3 The Company is engaged in the business of "Entertainment & Digital Innovation Business" and there is no other reportable segments as per Ind AS 108 on Operating Segments.
- 4 The certificate of CEO and CFO in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 5 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best understanding of the new regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under Exceptional Items in the financial results for the quarter and nine months ended December 31, 2025. The incremental impact consists of gratuity of INR 1 Lakh and long-term compensated absences of INR Nil* Lakhs. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effects on the basis of such developments as needed.

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

For and on behalf of the Board of Directors

New Delhi
January 28, 2026

Priyavrat Bhartia
Chairman
(DIN: 00020603)

