

Date: November 05, 2025

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

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

Code No. 539979

Symbol "DIGJAMMLTD"

Subject: Outcome of the Board Meeting of the Company held today on Wednesday, 5th November 2025:

Reference: Disclosure pursuant to Regulation 30 and Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ['Listing Regulations'].

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 30 and Regulation 33 of the Listing Regulations, the Board of Directors, at its meeting held today i.e. on Wednesday November 05, 2025, through video conferencing mode deemed to be held at the registered office of the Company, situated at, Door No. 508/A/6, GVG Nagar, Pushapathur, Swaminathapuram, Palani Taluk, Dindigul District, Saminathapuram, Dindigul, Palani, Tamil Nadu, India, 642113, interalia, considered and approved:

1. The Un-Audited Financial Results for the quarter and half year ended September 30, 2025, along with the Limited Review Report of the auditors thereon.

Further, the Trading Window for dealing in shares of the Company was already being closed for Designated Persons of the Company and/or their immediate relatives of the Company from 01st October, 2025, till 48 hours after the declaration of Un-Audited Financial Results for the quarter and half year ended 30th September, 2025 (both days inclusive) in accordance with SEBI (Prohibition of Insider Trading) Regulation, 2015 and the Company's Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders.

Accordingly, the trading window will be closed till November 07, 2025.

The Meeting commenced at 03:30 P.M. and concluded at 06:00 P.M.

Kindly take the above on your records.

Thanking you,

Yours faithfully,

For, **DIGJAM LIMITED**

Hardik Bharat Patel
Whole-time Director
DIN: 00590663

NAYAN PARIKH & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

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

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

Independent Auditor's Limited Review Report on the unaudited financial results for the quarter and half year ended on September 30, 2025 of Digjam Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Digjam Limited.

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Digjam Limited ("the Company") for the quarter and half year ended September 30, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 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 and other accounting principles generally accepted in India, has not disclosed the



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

5. We draw attention to Note 4 of the accompanying financial results, which indicates that, as at September 30, 2025, the Company's current liabilities exceeded its current assets by Rs.2,192.12 lakhs. Further, operations at the Company's sole manufacturing facility located at Jamnagar have been discontinued effective March 31, 2025, and the related assets have been classified as "Non-Current Assets Held for Sale" under Ind AS 105, with a carrying value of Rs. 5,339.42 lakhs. These events and conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, as disclosed in the said note, the financial results have been prepared on a going concern basis based on management's plans, which include realization of non-core assets, cost optimization, strategic restructuring to support future business viability and proposed scheme of arrangement.

Our conclusion is not modified in respect of this matter.

For Nayan Parikh & Co.
Chartered Accountants
Firm Registration. No. 107023W



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K. Y. Narayana
Partner

Membership No. 060639
UDIN: 25060639BMNUGL5032

Place: Mumbai

Dated this 05th day of November, 2025

DIGJAM LIMITED

(CIN: L17123TZZ2015PLC036291)

Registered Office:

Door No. 508/A/6, GVG Nagar, Pushpathur, Swaminathapuram,

Palani Taluk, Dindigul District, Saminathapuram, Dindigul, Palani, Tamil Nadu, India, 642113

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

DIGJAM**Statement Of Unaudited Financial Results for the quarter and half year ended September 30, 2025**

(Rs In Lakhs)

Sl.	Particulars	For Quarter ended			Six Months Ended		For Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Continued Operations						
1	Income						
	Revenue from operations	1,413.99	395.28	525.32	1,809.27	666.24	1,819.83
	Other Income	6.72	0.91	-	7.63	0.54	20.09
	Total Income	1,420.71	396.19	525.32	1,816.90	666.78	1,839.92
2	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	913.77	283.00	407.06	1,196.77	516.25	1,410.12
	c) Changes in inventories of finished goods and stock-in-trade	188.47	0.51	(71.08)	188.98	(71.08)	(194.15)
	d) Employee benefits expense	22.20	15.74	23.09	37.94	23.65	61.61
	e) Finance Costs	33.71	70.25	3.17	103.96	3.17	133.51
	f) Depreciation and amortisation	1.12	1.06	1.71	2.18	1.71	1.90
	g) Other Expenses	175.17	91.40	74.97	266.57	84.98	229.02
	Total Expenses	1,334.44	461.96	438.92	1,796.40	558.68	1,642.01
3	Profit/(Loss) before Exceptional Items and Tax (1-2)	86.27	(65.77)	86.41	20.50	108.10	197.92
4	Exceptional Items (Net)	-	-	-	-	-	-
5	Profit/(Loss) before tax from continued operation	86.27	(65.77)	86.41	20.50	108.10	197.92
6	Tax Expense (Net)	-	-	-	-	-	-
7	Profit and Loss after Tax from Continued operations (5+6)	86.27	(65.77)	86.41	20.50	108.10	197.92
	Discontinued Operations						
8	Profit/(Loss) before Tax from Discontinued operations	(260.56)	161.82	(1,258.51)	(98.74)	(1,806.03)	(1,258.40)
9	Tax Expense (Net)	-	-	-	-	-	-
10	Profit/(Loss) after Tax from Discontinued operations(8-9)	(260.56)	161.82	(1,258.51)	(98.74)	(1,806.03)	(1,258.40)
11	Net Profit/(Loss) for the period (7+10)	(174.29)	96.05	(1,172.11)	(78.24)	(1,697.93)	(1,060.49)
12	a) Other Comprehensive Income/(Loss) - Continued operations						
	Items that will not be reclassified to profit or (loss)						
	Remeasurement of the defined benefit plans	0.17	0.16	-	0.33	-	0.66
	Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	b) Other Comprehensive Income/(Loss) - Discontinued operations						
	Items that will not be reclassified to profit or (loss)						
	Remeasurement of the defined benefit plans	-	-	2.05	-	(2.00)	15.75
	Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	0.17	0.16	2.05	0.33	(2.00)	16.40
	Total Comprehensive Income/(Loss) for the period	(174.12)	96.21	(1,170.06)	(77.91)	(1,699.93)	(1,044.08)
13	Paid-up equity share capital (Face Value : Rs.10/- per share)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
14	Other Equity						(1,460.40)
15	Earnings per share in Rs (not annualised)						
	- Basic earning per share - continued operations	0.43	(0.33)	0.43	0.10	0.54	0.99
	- Diluted earning per share - continued operations	0.43	(0.33)	0.43	0.10	0.54	0.99
	- Basic earning per share - Discontinued operations	(1.30)	0.81	(6.29)	(0.49)	(9.03)	(6.29)
	- Diluted earning per share - Discontinued operations	(1.30)	0.81	(6.29)	(0.49)	(9.03)	(6.29)
	- Basic earning per share - Continuing and Discontinued operations	(0.87)	0.48	(5.86)	(0.39)	(8.49)	(5.30)
	- Diluted earning per share - Continuing and Discontinued operations	(0.87)	0.48	(5.86)	(0.39)	(8.49)	(5.30)

Unaudited Statements of Assets and Liabilities as at September 30, 2025

(Amount in Rupees Lakhs unless otherwise stated)

Particulars	As at September 30, 2025	As at March 31, 2025
	Unaudited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	9.59	9.15
Intangible Assets	10.69	13.53
Financial Assets		
Other Financial Assets	1.31	22.35
Total Non-Current Assets	21.59	45.03
Current Assets		
Inventories	1,220.28	1,382.09
Financial Assets		
Trade Receivables	1,335.39	603.59
Cash and Cash Equivalents	70.95	192.98
Other Financial Assets	3.27	-
Current Tax Assets (Net)	1.56	1.56
Other Current Assets	123.60	144.92
Total Current Assets	2,755.05	2,325.14
Non-Current Asset held for Sale	5,339.42	5,714.12
Total Assets	8,116.06	8,084.29
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,000.00	2,000.00
Other Equity	(1,538.30)	(1,460.40)
Total Equity	461.70	539.60
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	2,706.21	4,714.57
Provisions	0.96	2.33
Total Non-Current Liabilities	2,707.17	4,716.90
Current Liabilities		
Financial Liabilities		
Borrowings	3,129.21	1,200.00
Trade Payables		
- dues to micro and small enterprises	18.81	9.45
- dues to creditors other than micro and small enterprises	1,266.92	1,275.17
Other Financial Liabilities	378.06	103.01
Provisions	10.81	10.80
Other Current Liabilities	143.38	229.34
Total Current Liabilities	4,947.19	2,827.78
Total Liabilities	7,654.36	7,544.69
Total Equity and Liabilities	8,116.06	8,084.29

Unaudited Statement of Cash Flow for the half year ended September 30, 2025
(Amount in Rupees Lakhs unless otherwise stated)

Particulars	Six month ended September 30, 2025	Six month ended September 30, 2024
	Unaudited	Unaudited
A. Cash Flows from Operating Activities		
Profit/(Loss) before Tax from Continuing Operations	20.50	108.10
Profit/(Loss) before Tax from Discontinuing Operations	(98.74)	(1,806.03)
Adjustments for:		
Depreciation and Amortisation Expense	2.18	29.49
Remeasurement of the defined benefit plans	0.33	-
Provisions for Gratuity	-	38.28
Provisions for Bonus	-	5.90
Provisions for Leave encashment	-	5.63
Finance Costs	103.96	130.86
Provision for Sales return	11.77	-
Intangible Assets Written off	1.60	-
(Profit)/Loss on sale of Property, Plant & Equipment (Net)	(5.36)	-
Provision for Doubtful Trade Receivables and bad debts written off	-	(41.49)
Operating Profit/(Loss) before Working Capital Changes	36.24	(1,529.25)
Changes in Working Capital:		
Decrease in Inventories	161.81	93.28
(Increase) in Trade Receivables	(731.80)	(115.31)
Decrease in Other Financial Assets	17.77	7.69
Decrease/(Increase) in Other Current Assets	21.32	(281.55)
(Decrease) in Other non-current Liabilities	-	(383.61)
Increase in Other Financial Liabilities	275.05	92.02
(Decrease) in Provisions	(13.14)	(29.05)
Increase/(Decrease) in Other Current Liabilities	(85.97)	(15.49)
Increase in Trade Payables	1.11	708.82
Cash Generated from Operations	(317.61)	(1,452.44)
Income Taxes Paid (Net of Refund)	-	(2.09)
Net Cash used in/Generated by Operating Activities [A]	(317.61)	(1,454.53)
B. Cash flows from Investing Activities		
Acquisitions of Property, Plant and Equipment and Intangible Assets	(1.38)	(10.00)
Proceeds from Sale of Property, Plant and Equipment	380.07	69.01
Net Cash Flow generated from/used in Investing Activities [B]	378.69	59.01
C. Cash flow from Financing Activities		
Finance Cost	(103.96)	(130.86)
Proceeds from Long Term Borrowings	-	3,600.01
Repayment of Long Term Borrowings	(2,008.36)	(2,028.12)
Increase/(Decrease) in current Borrowings (Net)	1,929.21	(350.00)
Net Cash Flow used in Financing Activities [C]	(183.11)	1,091.02
Net Decrease in Cash and Cash Equivalents [A+B+C]	(122.03)	(304.47)
Cash and Cash Equivalents at the beginning of the year	192.98	580.53
Cash and Cash Equivalents at the end of the year	70.95	276.06

Notes to Results:-

- 1 The above financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 05, 2025.
- 2 As the Company's business activity falls within a single Business Segment in terms of Ind AS 108 on "Operating Segment"; the financial results are reflective of the information required by Ind AS 108.
- 3 The Board of Directors of the Company at its meeting held on June 29, 2025, has approved a Scheme of Arrangement involving the Company (Digjam) and Reid and Taylor International Private Limited (RTIL) and their respective shareholders ("Scheme"). The Scheme provides for the demerger of the Textile undertaking of RTIL (the 'Demerged Undertaking') into Digjam (the 'Resulting Company'), pursuant to which shareholders of RTIL will be allotted shares of Digjam. The appointed date of the Scheme is July 1, 2025; however, it will take effect upon receipt of requisite approvals and fulfilment of conditions stated in the Scheme. Pending the Scheme coming into force, no effect of the same have been considered in these financial results.
- 4 As at September 30, 2025 the Company's current liabilities exceeded its current assets by Rs. 2,192.12 lakhs. However, the Company continues to maintain a positive net worth. Despite the working capital deficit and the discontinuation of its primary manufacturing operations at Jamnagar, these financial statements have been prepared on a going concern basis, reflecting the management's confidence in the Company's ability to implement operational and financial strategies, including realisation of assets held for sale (classified as Non-Current Assets Held for Sale under Ind AS 105, with a carrying value of Rs. 5,339.42 lakhs), restructuring of cost base and proposed scheme of arrangement as stated in Note no. 3 above.

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NAYAN PARIKH & CO
MUMBAI

Mumbai, November 05, 2025

For and on behalf of Board of Directors

For Digjam Limited

Hardik
Bharat
Patel

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by Hardik Bharat
Patel
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Hardik Bharat Patel
Whole-Time Director
DIN: 00590663