

Date: May 23, 2026

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 "DIGJAMLMTD"

Subject: Outcome of Board Meeting of the Company held today i.e., May 23, 2026

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

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; the Board of Directors, at its meeting held today i.e. on May 23, 2026, through video conferencing deemed to be held at 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., considered and approved the:

- a) Considered & approved the Audited Financial Results for the quarter and financial year ended March 31, 2026, along with draft Statutory Auditor's Report pursuant to Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- b) Considered & approved the appointment of M/s. G. M. Kapadia & Co. Chartered Accountants as Internal Auditor of the Company for the financial year 2026-2027. (*Annexure A*)
- c) Considered and approved appointment of Cost Auditors of the Company for the year 2026-27 as may be recommended by the Audit Committee and to fix their remuneration. (*Annexure B*)

These intimations are being given pursuant to provisions of Regulation 30 and Schedule III Part A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015. Details as per SEBI Master Circular bearing no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are attached as Annexures to this intimation.

Further, in view of the ensuing Board Meeting, the Trading Window for dealing in shares of the Company was already being closed for all Directors/ KMPs/ Designated Employees/ Connected Person of the Company from April 01 2026, till 48 hours after the declaration of Audited Financial Results for the quarter and financial year ended on March 31, 2026 (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.

The Board Meeting commenced at 01:35 P.M. and concluded at 02:05 P.M.

For, **Digjam Limited**

Hardik Bharat Patel
Whole-time Director
DIN: 00590663

Registered Office:
Door No. 508/A/6, GVG Nagar,
Pushapathur, Swaminathapuram,
Palani Taluk, Dindigul District,
Saminathapuram, Dindigul, Palani,
Tamil Nadu, India, 642113

Corporate Office:
602, Boston House,
6th Floor, Suren Road,
Andheri (E), Mumbai,
Maharashtra- 400093,
Tel.: +91 (022) 4000 2600

Warehouse:
1st Floor, Building No. J-13/
Gala no.06 to 10,
Shree Arihant complex,
Reti bundar Road, Kopar,
Bhiwandi- 421302

(Annexure A)

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Master Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026.

Sr. No.	Particulars	Details
1	Name of the Auditor	M/s. G. M. Kapadia & Co.
2	Reason of change viz. Appointment, resignation, removal, death or otherwise;	Appointment M/s. G. M. Kapadia & Co. as Internal Auditor for FY 2026-27.
3	Date of Appointment	May 23, 2026
4	Terms of Appointment	Appointed as an Internal Auditor of the Company for the Financial year 2026-2027.
5	Brief Profile	M/s. G. M. Kapadia & Co. is a firm of Chartered Accountants in India. The Firm provides services in the fields of audit and assurance, tax and regulatory, transaction advisory and consulting keeping in mind the regulatory and commercial environment within which the Firm's clientele operate.
6	Disclosure of Relationship between Directors	Not Applicable

(Annexure B)

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Master Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026.

Sr. No.	Particulars	Details
1	Name of the Auditor	M/s K.G. Goyal & Co
2	Reason of change viz. Appointment, resignation, removal, death or otherwise;	Appointment of K G Goyal & Co as Cost Auditor for FY 2026-27
3	Date of Appointment	May 23, 2026
4	Terms of Appointment	Appointed as an Cost Auditor of the Company for the Financial year 2026-2027.
5	Brief Profile	M/s. K. G. Goyal & Co., Cost Accountants (Firm's Registration No. 000017), ("the Cost Audit Firm"). It has Head Office in Jaipur, Rajasthan and has branch offices in various cities in India. The Audit Firm is engaged in cost audits of some of the large companies in various sectors.
6	Disclosure of Relationship between Directors	Not Applicable.

Registered Office:

Door No. 508/A/6, GVG Nagar,
Pushapathur, Swaminathapuram,
Palani Taluk, Dindigul District,
Saminathapuram, Dindigul, Palani,
Tamil Nadu, India, 642113

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602, Boston House,
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1st Floor, Building No. J-13/
Gala no.06 to 10,
Shree Arihant complex,
Reti bundar Road, Kopar,
Bhiwandi- 421302

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 Report on Audit of Annual Financial Results and Review of Quarterly Financial Results of Digjam Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended

To
The Board of Directors
Digjam Limited
Mumbai.

Opinion and Conclusion

We have (a) audited the financial results for the year ended March 31, 2026 and (b) reviewed the financial results for the quarter ended March 31, 2026 (refer "Other Matters" section below), which were subjected to limited review by us, both included in the accompanying "Financial Results for the quarter and year ended March 31, 2026" of **Digjam Limited** ("the Company"), ("the Statement"), 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").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026:

- (i) is presented in accordance with requirements of Regulation 33 of the Listing Regulations, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2026

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion on the annual financial results.

Material Uncertainty Related to Going Concern

We draw attention to Note 4 of the accompanying financial results, which indicates that the Company has incurred a total comprehensive loss of ₹97.90 lakhs for the year ended March 31, 2026. As of that date, the Company's current liabilities exceeded its current assets by ₹2191.48 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 ₹5,318.53 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 realisation of non-core assets, cost optimization, and strategic restructuring to support future business viability.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Management and approved by the Board of Directors for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS")



prescribed under section 133 of the Act 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Statement

(a) Audit of the Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the



Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2026

We conducted our review of the Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Nayan Parikh & Co.

Chartered Accountants

Firm Registration No. 107023W



KOPPULA
YAGNA
NARAYANA

Digitally signed by
KOPPULA YAGNA
NARAYANA
Date: 2026.05.23 16:32:59
+05'30'

K.Y. Narayana

Partner

Membership No. 060639

UDIN: 26060639SIMIFY1021

Place: Mumbai

Date: May 23, 2026

DIGJAM LIMITED

(CIN: L17123TZ2015PLC036291)

Registered Office:

Door No. 508/A/6, GVG Nagar, Pushapathur, 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 Audited Financial Results for the quarter and year ended March 31, 2026**

(Amount in Rupees Lakhs unless otherwise stated)

Sl.	Particulars	For Quarter ended			For Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Note No 5	Unaudited	Note No 5	Audited	Audited
	Continued Operations					
1	Income					
	Revenue from operations	820.58	698.09	618.41	3,327.94	1,819.83
	Other Income	9.79	5.43	20.09	22.85	20.09
	Total Income	830.37	703.52	638.50	3,350.79	1,839.92
2	Expenses					
	Purchases of stock-in-trade	620.27	376.02	479.18	2,193.06	1,410.12
	Changes in inventories of finished goods and stock-in-trade	(93.61)	90.22	(65.98)	185.59	(194.15)
	Employee benefits expense	33.21	30.78	20.35	101.93	61.61
	Finance Costs	0.01	0.48	76.66	104.45	133.51
	Depreciation and amortisation	1.23	1.30	0.10	4.71	1.90
	Other Expenses	146.01	115.92	77.72	528.50	229.02
	Total Expenses	707.12	614.72	588.04	3,118.24	1,642.01
3	Profit/(Loss) before Exceptional Items and Tax (1-2)	123.25	88.80	50.46	232.55	197.92
4	Exceptional Items (Net)	-	-	-	-	-
5	Profit/(Loss) before tax from continued operation	123.25	88.80	50.46	232.55	197.92
6	Tax Expense (Net)	-	-	-	-	-
7	Profit and Loss after Tax from Continued operations (5+6)	123.25	88.80	50.46	232.55	197.92
	Discontinued Operations					
8	Profit/(Loss) before Tax from Discontinued operations	(196.03)	(37.58)	314.92	(332.35)	(1,258.40)
9	Tax Expense (Net)	-	-	-	-	-
10	Profit/(Loss) after Tax from Discontinued operations(8-9)	(196.03)	(37.58)	314.92	(332.35)	(1,258.40)
11	Net Profit/(Loss) for the period (7+10)	(72.78)	51.22	365.38	(99.80)	(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	1.41	0.16	0.66	1.90	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	-	-	15.75	-	15.75
	Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	1.41	0.16	16.40	1.90	16.40
	Total Comprehensive Income/(Loss) for the period	(71.37)	51.38	381.78	(97.90)	(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
14	Other Equity				(1,558.30)	(1,460.40)
15	Earnings per share in Rs (not annualised)					
	- Basic earning per share - continued operations	0.62	0.44	0.25	1.16	0.99
	- Diluted earning per share - continued operations	0.62	0.44	0.25	1.16	0.99
	- Basic earning per share - Discontinued operations	(0.98)	(0.19)	1.57	(1.66)	(6.29)
	- Diluted earning per share - Discontinued operations	(0.98)	(0.19)	1.57	(1.66)	(6.29)
	- Basic earning per share - Continuing and Discontinued operations	(0.36)	0.26	1.83	(0.50)	(5.30)
	- Diluted earning per share - Continuing and Discontinued operations	(0.36)	0.26	1.83	(0.50)	(5.30)

DIGJAM LIMITED
CIN : L17123TZ2015PLC036291



Audited Statement of Assets and Liabilities as at March 31, 2026

(Amount in Rupees Lakhs unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	9.95	9.15
Intangible Assets	9.38	13.53
Financial Assets		
Other Financial Assets	4.00	22.35
Total Non-Current Assets	23.33	45.03
Current Assets		
Inventories	1,079.47	1,382.09
Financial Assets		
Trade Receivables	929.35	603.59
Cash and Cash Equivalents	103.94	192.98
Other Financial Assets	0.58	-
Current Tax Assets (Net)	1.15	1.56
Other Current Assets	45.87	144.92
Total Current Assets	2,160.36	2,325.14
Non-Current Asset held for Sale	5,318.53	5,714.12
Total Assets	7,502.22	8,084.29
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,000.00	2,000.00
Other Equity	(1,558.30)	(1,460.40)
Total Equity	441.70	539.60
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	2,706.21	4,714.57
Provisions	2.47	2.33
Total Non-Current Liabilities	2,708.68	4,716.90
Current Liabilities		
Financial Liabilities		
Borrowings	3,307.00	1,200.00
Trade Payables		
- dues to micro and small enterprises	21.76	9.45
- dues to creditors other than micro and small enterprises	803.10	1,275.17
Other Financial Liabilities	100.28	52.19
Provisions	10.76	0.14
Other Current Liabilities	108.94	290.83
Total Current Liabilities	4,351.84	2,827.79
Total Liabilities	7,060.52	7,544.69
Total Equity and Liabilities	7,502.22	8,084.29

Audited Statement of Cash Flow for the year ended March 31, 2026
(Amount in Rupees Lakhs unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	Audited	Audited
A. Cash Flows from Operating Activities		
Profit/(Loss) before Tax from Continuing Operations	232.54	197.91
Profit/(Loss) before Tax from Discontinuing Operations	(332.35)	(1,258.40)
Adjustments for:		
Depreciation and Amortisation Expense	4.71	57.19
Provisions for Gratuity	1.44	0.45
Provisions for Bonus	-	(0.42)
Provisions for Leave encashment	2.57	2.48
Finance Costs	104.45	133.51
Intangible Assets Written off	1.60	-
Impairment of Inventory	139.04	-
(Profit)/Loss on sale of Property, Plant & Equipment (Net)	(5.36)	(637.44)
Impairment of Property, Plant & Equipment (Net)	20.89	-
Sundry Balances written off	(0.84)	-
Provision for Doubtful Trade Receivables	34.52	26.25
Operating Profit/(Loss) before Working Capital Changes	203.21	(1,478.49)
Changes in Working Capital:		
Decrease/(Increase) in Inventories	163.38	(325.21)
(Increase)/(Increase) in Trade Receivables	(360.28)	(14.69)
Decrease in Other Financial Assets	17.77	7.78
Decrease/(Increase) in Other Current Assets	99.05	(42.38)
Increase/(Decrease) in Other Financial Liabilities	47.15	(820.51)
(Decrease) in Provisions	(4.58)	(14.83)
(Decrease) in Other Current Liabilities	(168.47)	(212.53)
(Decrease)/Increase in Trade Payable	(458.92)	966.07
Cash Generated from Operations	(461.69)	(1,934.78)
Income Taxes Paid (Net of Refund)	0.41	58.96
Net Cash used in/Generated by Operating Activities [A]	(461.28)	(1,875.82)
B. Cash flows from Investing Activities		
Acquisitions of Property, Plant and Equipment and Intangible Assets	(2.97)	(22.90)
Proceeds from Sale of Property, Plant and Equipment	380.06	762.08
Net Cash Flow generated from/used in Investing Activities [B]	377.10	739.18
C. Cash flow from Financing Activities		
Finance Cost	(103.52)	(81.14)
Proceeds from Long Term Borrowings	-	7,825.52
Repayment of Long Term Borrowings	(2,008.36)	(6,995.28)
Increase/(Decrease) in current Borrowings (Net)	2,107.00	-
Net Cash Flow used in Financing Activities [C]	(4.88)	749.10
Net Decrease in Cash and Cash Equivalents [A+B+C]	(89.06)	(387.55)
Cash and Cash Equivalents at the beginning of the year	192.98	580.53
Cash and Cash Equivalents at the end of the year	103.94	192.98

Notes to Results:-

- 1 The above financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 23, 2026.
- 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 The Company has incurred a total comprehensive loss of ₹97.90 lakhs for the year ended March 31, 2026. As of that date, the Company's current liabilities exceeded its current assets by ₹2191.48 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 ₹5,318.53 lakhs. 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), restructuring of cost base and proposed scheme of arrangement as stated in Note no. 3 above.
- 5 Figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial years in accordance with applicable Ind AS.

SIGNED FOR IDENTIFICATION BY

KOPPULADigitally signed by
KOPPULA YAGNA
NARAYANA**YAGNA**Date: 2026.05.23
16:24:34 +05'30'**NARAYANA**

NAYAN PARIKH & CO

MUMBAI

Mumbai, May 23, 2026

For and on behalf of Board of Directors

For Digjam Limited**Hardik**

Digitally signed

Bharat

by Hardik

Patel

Bharat Patel

Date:

2026.05.23

15:58:05 +05'30'

Hardik Bharat Patel

Whole-Time Director

DIN: 00590663

Date: May 23, 2026

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 "DIGIAMLMTD"

Subject: Declaration for Audit Report with Unmodified Opinion(s) for the Financial Year 2025-2026

Respected Sir/Madam,

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued Auditors Report with unmodified opinion on Audited Financial Results for the quarter and financial year ended March 31, 2026 and the same was approved at the said Board Meeting held today i.e. on May 23, 2026.

This is for your information and record.

Thanking you,
Yours faithfully,

For, **Digjam Limited**

Hardik Bharat Patel
Whole-time Director
DIN: 00590663