



November 11, 2025

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001 Company Code No.: 544301	National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Company Symbol: ODIGMA
--	--

Dear Sir/ Madam,

Sub: Outcome of Board Meeting

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors at its Meeting held today i.e. November 11, 2025 has inter-alia considered, approved and taken on record the Unaudited (Standalone) Financial Results for the quarter and half year ended September 30, 2025 together with the Limited Review Report issued from the Statutory Auditors.

Pursuant to Regulation 33 of the Listing Regulations, we enclose herewith the following:

- i. A copy of Unaudited (Standalone) Financial Results for the quarter and half year ended September 30, 2025.
- ii. Limited Review Report issued by the Statutory Auditors.
- iii. A copy of Press Release.

The Board Meeting commenced at 11.00 a.m. and concluded at 12.15 p.m.

The said details are also available on the website of the Company at www.odigma.ooo.

Request you to kindly take the same on your records.

Thanking you,

Yours faithfully,

For Odigma Consultancy Solutions Limited

Prachi Jain
Company Secretary & Compliance Officer

Encl.: As above

ODigMa Consultancy Solutions Limited
CIN: L72900GJ2011PLC131548

Registered Office:
27th Floor, GIFT Two Building, Block No 56 Road 5C,
Zone 5, GIFT City, Gandhinagar - 382050, Gujarat, India.
Ph: +91 79 6777 2200 | **Website:** www.odigma.ooo | **Mail ID:** ir@odigma.ooo

Corporate Office:
No. 211, 2nd & 3rd Floor, Kasturi Nagar Service Road,
Outer Ring Road, Bengaluru-560043, Karnataka, India.
PH: +91 80 4095 1342 | **Mail ID:** contact@odigma.ooo



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company for the quarter and half year ended on September, 30, 2025 under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended

Review Report to
The Board of Directors of
Odigma Consultancy Solutions Limited

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Odigma Consultancy Solutions limited** ('the Company') for the quarter and half year ended **September, 30, 2025** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind-AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this Statement based on our review.

Scope of Review

3. We conducted our review 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 financial statements are free of material misstatement. A review of interim financial statement consist of making inquiries, primarily of persons responsible for financial accounting matters, and applying analytical and other review procedure. A review is substantially less in scope than as 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.

Conclusion

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 applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

Date: 11/11/2025
Place: Ahmedabad



For, G S Mathur & Co.
Chartered Accountants

Bhargav

CA Bhargav Vaghela
Partner

M. No : 124619

FRN. 008744N

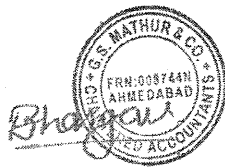
UDIN: 25124619BMMLJG2038

Odigma Consultancy Solutions Limited
CIN: L72900GJ2011PLC131548
27th Floor, GIFT Two Building, Block No. 56, Road -5C, Zone-5, GIFT CITY, Gandhinagar - 382050
Statement of Unaudited Standalone Financial Results For The Quarter And Half Year Ended September 30, 2025
(Rupees in Lakhs, except per share data and if otherwise stated)

Sr. No.	Particulars	Quarter Ended			Six Months ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited) (Refer note 3)	(Unaudited)	(Unaudited) (Refer note 3)	(Audited)
1	Income from operations						
	Revenue from operations	1,256.69	656.77	841.19	1,913.46	2,198.13	4,733.89
	Total income from operations	1,256.69	656.77	841.19	1,913.46	2,198.13	4,733.89
2	Other income	34.09	27.32	0.34	61.41	0.65	17.13
3	Total income (1+2)	1,290.78	684.09	841.53	1,974.87	2,198.78	4,751.02
4	Expenses						
	Operating expenses	773.10	318.83	514.94	1,091.93	1,574.41	3,502.27
	Employee benefit expenses	243.25	212.82	216.87	456.07	404.60	810.82
	Finance cost	-	-	-	-	-	-
	Depreciation and amortisation expenses	11.60	11.05	52.82	22.65	105.47	212.12
	Other expenses	246.70	127.20	47.17	373.90	93.08	165.10
	Total expenses	1,274.65	669.90	831.80	1,944.55	2,177.56	4,690.31
5	Profit before exceptional item and tax (3-4)	16.13	14.19	9.73	30.32	21.22	60.71
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5-6)	16.13	14.19	9.73	30.32	21.22	60.71
8	Tax expenses						
	- for current year	4.07	3.57	2.45	7.64	5.34	15.28
	- for previous year	-	-	-	-	-	6.44
8	Total Tax Expenses	4.07	3.57	2.45	7.64	5.34	21.72
9	Profit after tax (7-8)	12.06	10.62	7.28	22.68	15.88	38.99
	Other Comprehensive Income/ (Expenses) (net of tax)						
	Items that will not be reclassified to profit or loss						
	-Re-measurement gains / (losses) on defined benefit plans	-	-	(1.05)	-	(2.09)	(1.12)
	-Net Change in fair value of Investments in equity and preference instruments (Refer note 4)	-	-	-	-	-	(977.46)
	-Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	139.78
10	Other comprehensive Income, net of tax	-	-	(1.05)	-	(2.09)	(838.80)
11	Total Comprehensive Income for the period / year (after tax) (9+10)	12.06	10.62	6.23	22.68	13.79	(799.81)
12	Paid-up equity share capital (Face Value of the share Re. 1/- each)	312.58	312.58	312.58	312.58	312.58	312.58
13	Other equity						5,606.35
14	Earnings per share *						
	(a) Basic	0.04	0.03	0.02	0.07	0.05	0.12
	(b) Diluted	0.04	0.03	0.02	0.07	0.05	0.12

* Not annualised

See accompanying notes to the financial results

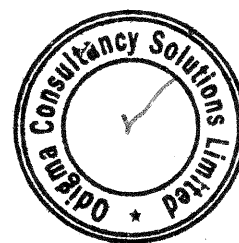


Odigma Consultancy Solutions Limited CIN: L72900GJ2011PLC131548 27th Floor, GIFT Two Building, Block No. 56, Road -5C, Zone-5, GIFT CITY, Gandhinagar - 382050 Statement Of Unaudited Standalone Assets And Liabilities As At September 30, 2025 (Rupees in Lakhs)		
PARTICULARS	September 30, 2025	March 31, 2025
	(Unaudited)	(Audited)
ASSETS		
I. Non-current assets		
Property, plant and equipment	34.03	36.23
Intangible assets	575.14	245.23
Intangible assets under development	0.63	0.63
Financial assets		
Investments	1,524.54	1,524.54
Deferred tax assets (net)	162.59	170.22
Income tax assets (net)	142.88	84.28
Total non-current assets	2,439.81	2,061.13
II. Current assets		
Financial assets		
Trade receivables	1,074.27	864.79
Cash and cash equivalents	1,223.40	2,724.29
Loans	1,250.00	-
Others financial assets	1,014.46	810.03
Other current assets	481.12	321.36
Total current assets	5,043.25	4,720.47
Total Assets	7,483.06	6,781.60
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	312.58	312.58
Other equity	5,629.05	5,606.35
Total equity	5,941.63	5,918.93
LIABILITIES		
I. Non-current liabilities		
Provisions	28.34	25.02
Total non-current liabilities	28.34	25.02
II. Current liabilities		
Financial liabilities		
Trade payables		
Total outstanding dues to micro and small enterprises	3.11	7.10
Total outstanding dues to other than micro and small enterprises	972.55	62.22
Other financial liabilities	349.03	398.73
Other current liabilities	180.93	362.13
Provisions	7.47	7.47
Total current liabilities	1,513.09	837.65
Total Equity and Liabilities	7,483.06	6,781.60

See accompanying notes to the financial results



Odigma Consultancy Solutions Limited CIN: L72900GJ2011PLC131548 27th Floor, GIFT Two Building, Block No. 56, Road -5C, Zone-5, GIFT CITY, Gandhinagar - 382050 Statement Of Unaudited Standalone Cash Flows For The Half-Year Ended September 30, 2025			
(Rupees in Lakhs)			
Sr. No.	PARTICULARS	Half-year Ended September 30, 2025	Half-year Ended September 30, 2024
		(Unaudited)	(Unaudited)
A	Cash Flow from operating activities:		
	Profit Before taxation	30.32	21.22
	Adjustments to reconcile profit before tax to net cash flows:		
	Depreciation and amortization expenses	22.65	105.47
	Interest income	(51.14)	-
	Unrealised foreign currency loss / (gain)	(5.84)	-
	Allowance for doubtful debts	80.23	-
	Bad debts written off	3.26	-
	Operating Profit before Working Capital Changes	79.48	126.69
	Adjustments for:		
	Increase / (decrease) in trade payables	906.34	(1,111.26)
	(Increase) / decrease in trade receivables	(287.13)	503.67
	(Increase) / decrease in other current & non current assets	61.86	478.64
	(Increase) / decrease in other current & non current liabilities and provisions	(227.56)	646.27
	Net Changes in Working Capital	453.51	517.32
B	Cash Generated from Operations	532.99	644.01
	Direct taxes paid (net of income tax refund)	(53.49)	(53.83)
	Net Cash (used in) Operating Activities	479.50	590.18
	Cash Flow from Investing Activities		
	Payment for acquisition of property, plant and equipment and intangible asset (including intangible under development)	(350.36)	(7.11)
	Loans and advances given/ (received back) (net)	(1,630.03)	932.05
	Proceeds / (payment) to investments (net)	-	(767.00)
	Net cash (used in) Investing Activities	(1,980.39)	157.94
	Cash Flow from Financing Activities		
	Listing expenses	-	(81.53)
	Net Cash (used in) Financing Activities	-	(81.53)
	Net Increase / (Decrease) in cash & cash equivalents (A+B+C)	(1,500.89)	666.59
	Cash & Cash equivalent at the beginning of the year	2,724.29	1,212.61
	Cash & Cash equivalent at the end of the year	1,223.40	1,879.20



Odigma Consultancy Solutions Limited
CIN: L72900GJ2011PLC131548
27th Floor, GIFT Two Building, Block No. 56, Road -5C, Zone-5, GIFT CITY, Gandhinagar - 382050
Reporting of Unaudited Standalone Segment Wise Revenue, Results, Assets And Liabilities
For The Quarter And Half Year Ended September 30, 2025

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended on			Six Months Ended on		Year Ended on
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited) (Refer note 3)	(Unaudited)	(Unaudited) (Refer note 3)	(Audited)
1	Segment Revenue						
	(a) Digital Marketing	1,187.28	510.11	682.98	1,697.39	1,981.36	4,175.04
	(b) Global Top Level Domain Undertaking	69.41	146.65	158.21	216.07	216.77	558.85
	Total Revenue	1,256.69	656.77	841.19	1,913.46	2,198.13	4,733.89
2	Segment Results Profit/(Loss) before tax and interest from each segment						
	(a) Digital Marketing	10.71	(76.69)	(69.59)	(65.98)	-43.29	(174.21)
	(b) Global Top Level Domain Undertaking	19.92	111.98	81.47	131.90	67.51	260.09
	Total segment results	30.63	35.29	11.88	65.92	24.22	85.88
	Less: i) Interest expense	-	-	-	-	-	-
	Less: ii) Other un-allocable expenditure	14.50	21.10	2.15	35.60	3.00	32.66
	Add: iii) Un-allocable income	-	-	-	-	-	7.49
	Profit before tax	16.13	14.19	9.73	30.32	21.22	60.71
3	Segment Assets						
	(a) Digital Marketing	6,411.31	5,476.08	7,361.06	6,411.31	7,361.06	5,753.00
	(b) Global Top Level Domain Undertaking	737.81	725.28	747.61	737.81	747.61	720.40
	(c) Unallocable corporate assets	333.94	296.17	188.65	333.94	188.65	308.20
	Total Segment Assets	7,483.06	6,497.53	8,297.32	7,483.06	8,297.32	6,781.60
4	Segment Liabilities						
	(a) Digital Marketing	1,339.44	359.75	955.33	1,339.44	955.33	546.70
	(b) Global Top Level Domain Undertaking	166.18	173.66	500.46	166.18	500.46	280.68
	(c) Unallocable corporate liabilities	35.81	34.58	29.91	35.81	29.91	35.29
	Total Segment Liabilities	1,541.43	567.99	1,485.70	1,541.43	1,485.70	862.67
5	Capital Employed (Segment assets - Segment liabilities)						
	(a) Digital Marketing	5,071.87	5,116.33	6,405.73	5,071.87	6,405.73	5,206.30
	(b) Global Top Level Domain Undertaking	571.63	551.62	247.15	571.63	247.15	439.72
	(c) Unallocable corporate assets less liabilities	298.13	261.59	158.74	298.13	158.74	272.91
	Total capital employed	5,941.63	5,929.54	6,811.62	5,941.63	6,811.62	5,918.93

Notes:

1. Business segments:

Based on the "management approach" as defined in Ind AS 108 - Operating Segments and evaluation by the Chief Operating Decision Maker, primary reportable segments of the Company consists of: (1) Digital Marketing and (2) Global Top Level Domain Undertaking.

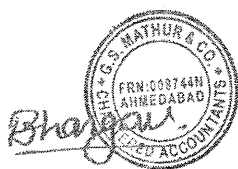
2. Segment assets and liabilities:

Segment information is prepared in conformity with the accounting policies adopted for preparing and presenting the standalone financial statements of the Company as a whole. Segment assets include all operating assets used by a segment and principally consists of operating cash, trade receivables and fixed assets, net of allowances and provisions which are reported as direct offsets in the balance sheet. While most such assets can be directly attributed to individual segments, the carrying amount of certain assets used jointly by two segments is allocated to the segments on a reasonable basis. Segment liabilities include all operating liabilities and consist principally of trade payables and accrued liabilities. Segment assets and liabilities do not include those relating to income taxes.

3. Segment expense:

Segment expense comprises the expense resulting from the operating activities of a segment that is directly attributable to the segment or that can be allocated on a reasonable basis to the segment and expense relating to transactions with other segments. Certain expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company therefore believes that it is not practicable to provide segment disclosures relating to such expenses, and accordingly such expenses are separately disclosed as 'unallocated' and directly charged against total income.

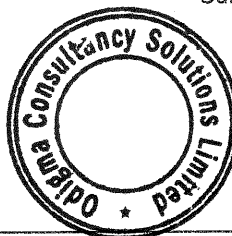
4. Certain assets and liabilities which are common to both the segments for which basis of allocation cannot be consistently identified are included under un-allocable assets and liabilities.



Note:

- 1 The above statement of Unaudited standalone financial results for the quarter and half year ended September 30, 2025 ('the Statement') of Odigma Consultancy Solutions Limited ('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 11, 2025. The report has been filed with the stock exchanges and is available on the Company's website at "www.odigma.ooo".
- 2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Company operates in one business segment i.e. online digital marketing and other e-commerce related services including domain registry.
- 3 The standalone figures of the quarter ended September 30, 2024 are the balancing figure between the audited figures in respect of the quarter June 30, 2024 and the unaudited year-to-date figures upto September 30, 2024 being the date of the end of the second quarter of the financial year which were subjected to limited review.
- 4 For the reporting period, the Company recorded a negative amount in Other Comprehensive Income, primarily due to change in fair value of investments in equity instruments at reporting date. These change in fair value of investments in equity instruments are non-cash in nature and do not represent actual losses realized during the period. The changes in fair value do not impact the Company's cash flows or operating performance and are recorded in accordance with applicable accounting standards. These amounts may be reversed upon the eventual sale or maturity of the investments as market conditions change.
- 5 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.

For and on behalf of Board of Directors of
Odigma Consultancy Solutions Limited



Vishal Mehta
Chairman
DIN: 03093563

Date: November 11, 2025
Place: Gandhinagar



MEDIA RELEASE

ODigma Consultancy Solutions Ltd Reports Strong PAT Growth in Q2FY26

Revenue Up by 49% Y-o-Y and PAT Surges 66% Y-o-Y, Driven by Surge in Bottom-line/Retainer Business

Gandhinagar, November 11, 2025 – ODigma Consultancy Solutions Limited (NSE: ODIGMA | BSE: 544301 | ISIN: INE054301028) (“ODigma” or the “Company”), a leading digital marketing company, today announced its financial results for the quarter and half year ended September 30, 2025 (Q2FY26), reporting a strong 66% year-on-year (Y-o-Y) increase in Profit After Tax (PAT). The growth reflects the company’s continued focus on building a sustainable and profitable digital marketing business model anchored on long-term client relationships and bottom-line/retainer business.

Key Financial Highlights – Q2FY26

- Revenue from Operations stood at INR 1257 lakh in Q2FY26, compared to INR 841 lakh in Q2FY25. Revenue growth grew better compared to the corresponding quarter of the same period, as the company focused on bottom-line businesses that provided enough support for sustainable growth.
- Profit After Tax (PAT) increased to INR 12 lakh in Q2FY26, compared to INR 7 lakh in Q2FY25.

ODigma’s Q2FY26 revenue maintained its upward trajectory, largely due to the company’s strategic decision to prioritize bottom-line businesses over top-line businesses. The Revenue jumped by 49% Y-o-Y basis, while PAT was 66% up Y-o-Y basis.

In digital marketing terminology, bottom-line or retainer businesses refer to ongoing service engagements such as social media management, SEO, online reputation management (ORM), and creative design work. These services generate consistent cash flow. In contrast, top-line businesses typically involve large-scale digital marketing campaigns that offer substantial revenue potential but are more sporadic in nature.

Following its demerger from Infibeam Avenues Ltd and simultaneously getting listed last December, ODigma’s leadership made a deliberate choice to focus initially on bottom-line segments to build a sustainable business foundation. The plan is to pursue top-line growth more aggressively once this stability is achieved.

Despite the strategic shift, the company's Profit After Tax (PAT) continued to rise this quarter, registering INR 12 Lakhs, an impressive growth of 66% year-on-year. This performance underscores the management's foresight in emphasizing cash-generating operations and ensuring financial continuity through a strong focus on retainer-based business models.

As digital marketing spending continues to rise, ODigma intends to pursue higher revenue growth by targeting select top-line opportunities in large-scale campaigns, while sustaining the cash-generating strength of its retainer-based business model. The company remains focused on delivering long-term, sustainable value to its stakeholders.

In new developments, the company is launching RealElse (pronounced Realise), an agentic lead engagement platform designed to harness the power of AI to help brands nurture leads.

When brands have great products, especially in industries like real estate, automobiles & E-commerce they require large share-of-voice on digital platforms, but what stands in the way of their success is the lack of a strategic customer conversation nurturing programs that thinks, talks and engages people from the minute they share their interest in the product.

Mathew Jose, Managing Director, ODigma Consultancy Ltd, said

"AI is set to change the digital landscape forever, and brands that embrace it will see a positive impact almost immediately. RealElse is a powerful tool in a brand's arsenal that harnesses AI to not only engage customers but also deliver vital insights on conversation metrics, key gaps, and potential queries, helping brands build better products and train their teams more meaningfully."

About ODigma Consultancy Solutions Ltd.

ODigma offers comprehensive digital marketing solutions, including content creation, web development, social media management, email marketing, search engine optimization, search engine marketing, online reputation management and other e-commerce related services including domain registry. With offices in Bengaluru and Gandhinagar, ODigma serves a diverse portfolio of esteemed clients, including JBL, Puravankara, Blaupunkt, Shriram Properties, Aster Hospitals and Pepperfry.

For media and investor inquiries, contact pr@odigma.ooo