LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)
Address - B -206, Second Avenue CTS No 17/2A/1 Subhash Nagar, Village Vyarvail, Andheri East, Chakala MIDC, Mumbai, Maharashtra-400093, India.
CIN No - L74999MH2013PLC242904
Email id: compliance@liqvd.asia
Website: www.liqvd.asia

Date: 12th November 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: 544946

Subject: Outcome of the meeting of the Board of Directors of the Company held on 12th November 2026, in terms of the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

Ref: Intimation of the Board meeting dated 05th November 2026

Dear Sir/Madam,

In continuation of our prior intimation dated Thursday, 5th November 2026, and pursuant to Regulation 30 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors ("Board") of the Company has, at its meeting held today, i.e., **Thursday, 12th November 2026**, inter alia considered and approved:

1. **The appointment of M/s. Shivang G Goyal & Associates, Practicing Company Secretaries, as Secretarial Auditor of the Company for the FY 2026-27, as recommended by the Audit Committee, in accordance with the provisions of Section 204 of the Companies Act, 2013.**

   The details required pursuant to SEBI Circular bearing reference no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed herewith as **Annexure I**.

2. **The Unaudited Standalone and Consolidated Financial Results:**

   Unaudited Standalone and Consolidated Financial Results of the Company and Auditor's Limited Review Reports thereon for the half year ended 30th September 2026 **("Financial Results").** The Statutory Auditors have issued their Limited Review Reports on the Financial Results. The Financial Results and the Statutory Auditor's Reports thereon are enclosed as **Annexure II**.

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We request you to take the above on record and that the same be treated as compliance under the applicable regulation(s) under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board meeting commenced at 11:00 AM IST and concluded at 12:30 PM IST.

A copy of this disclosure is being uploaded on the website of the Company at www.liqvd.asia

Kindly take the same on record and oblige.

Thanking you,

Yours faithfully,

For Liqvd Digital India Limited
(Formerly known as Liqvd Digital India Private Limited)

Monish Suresh Sanghavi

Digitally signed by Monish Suresh Sanghavi
Date: 2026.11.12 12:38:53 +05'30'

Monish Sanghavi
Whole-time Director
DIN: 06427807
Place: Mumbai

LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)
Address - B -206, Second Avenue CTS No 17/2A/1 Subhash Nagar, Village Vyarvail, Andheri East, Chakala MIDC, Mumbai, Maharashtra-400093, India.
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Annexure I

Disclosure under sub-para (7) of Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI Master Circular

1.	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of M/s Shivang G Goyal & Associates, Practicing Company Secretary (FCS No. 11801, CP No. 24679) as Secretarial Auditor of the Company.
2.	Date of appointment ~~/re-appointment/cessation (as applicable)~~ & term of appointment~~/re-appointment;~~	Appointment for the financial year 2026-27.
3.	Brief Profile in case of Appointment	M/s. Shivang G Goyal & Associates is a peer-reviewed Practicing Company Secretarial firm, providing a wide spectrum of professional services in the fields of Corporate Laws, SEBI Regulations, FEMA Regulations, and Securities Market Compliances. The firm is led by Mr. Shivang Goyal, a Fellow Member of the Institute of Company Secretaries of India, who brings with him more than ten years of rich experience in rendering advisory and compliance support to corporates across varied sectors. The firm has successfully undertaken Secretarial Audits, Compliance Audits, and Legal Due Diligence for listed as well as unlisted companies, and has also been engaged in offering strategic advice on Corporate Governance practices, Board and Shareholder Processes, and Regulatory Filings. It further specializes in providing advisory and compliance support for Initial Public Offerings (IPOs), SME Exchange Listings, and seamless Migrations to the Main Board, while ensuring complete adherence to SEBI and stock exchange requirements.

LIQVD DIGITAL INDIA LIMITED
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CIN No - L74999MH2013PLC242904
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4.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

Independent Auditor's Report on Unaudited Standalone Half Yearly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors of
Liqvd Digital India Limited
(Formerly known as Liqvd Digital India Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statements") of **Liqvd Digital India Limited (Formerly known as Liqvd Digital India Private Limited)** ("the Company") for the half year ended 30th September 2026 (the "statement") being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 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 principle laid down in Accounting Standard 25 "Interim Financial Reporting (AS-25)," 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 and 52 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 Standard 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 Accounting Standards 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 JMMK & Co.
Chartered Accountants
ICAI Firm Reg. No.:- 120459W



Jitendra Doshi
Partner
Membership No. 151274
UDIN: 26151274LQXDQG7027

Place: Mumbai
Date: 12th November, 2026.

LIQVD DIGITAL INDIA LIMITED

(Formerly known as Liqvd Digital India Private Limited)
(CIN: L74999MH2013PLC242904)
Unaudited Standalone Balance Sheet as at 30 September,2026

(Amount in Lakhs.)

Particulars	Half Year Ended 30th Sept 2026	As At 31-03-2026	As At 31-03-2025
EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share Capital	1,158.26	797.06	375.00
(b) Reserves and Surplus	5,847.79	2,385.14	1,564.32
Non Current Liabilities			
Long Term Provisions	29.21	13.23	14.98
Current Liabilities			
(a) Short Term Borrowings	1,005.29	917.45	881.81
(b) Trade Payables			
Total outstanding dues of micro enterprises and small enterprises and	26.57	8.75	6.46
Total outstanding dues of creditors other than micro enterprises and small enterprises	939.41	457.03	279.47
(c) Other Current Liabilities	187.39	283.56	210.85
(d) Short Term Provisions	3.41	63.97	0.52
TOTAL	9,197.33	4,926.19	3,333.41
ASSETS			
Non Current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	43.51	46.21	60.91
(ii) Intangible Assets	1.62	2.07	2.23
(b) Non Current Investment	2,500.00	2,500.00	-
(c) Deferred Tax Assets (net)	16.55	12.33	15.26
(d) Long Term Loans and Advances	178.04	160.12	340.12
(e) Other Non Current Assets	33.89	28.70	28.52
Current Assets			
(a) Trade Receivables	1,863.16	1,433.63	949.32
(b) Cash and Cash Equivalents	3,816.50	41.08	1,604.18
(c) Short Term Loans and Advances	191.32	18.22	43.68
(d) Other Current Assets	552.74	683.83	289.19
TOTAL	9,197.33	4,926.19	3,333.41

For And On Behalf Of The Board
LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)

LIQVD DIGITAL INDIA LIMITED MUMBAI

Mr. Monish Sanghavi
Director
DIN: 06427807
Date: 12 Nov 2026
Place: MUMBAI

LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)
(CIN: L74999MH2013PLC242904)
Unaudited Standalone Statement of Profit and Loss for the period ended 30 September, 2025

(Amount in Lakhs.)

Particulars	Half Year Ended 30th Sept 2025	Half Year Ended 31th March 2025	Half Year Ended 30th Sept 2025	Year Ended 31-03-2025	Year Ended 31-03-2025
REVENUE:					
Revenue From Operations	1,225.41	1,137.37	1,296.33	2,433.70	2,466.95
Other Income	0.93	24.03	15.73	39.76	15.63
TOTAL	1,226.34	1,161.40	1,312.06	2,473.46	2,502.58
EXPENSES:					
Cost of Services	712.32	272.84	699.32	972.16	1,087.23
Employee Benefits Expenses	300.00	259.25	277.34	536.59	449.93
Finance Costs	62.19	46.54	61.55	108.09	97.20
Depreciation and Amortisation Expenses	7.26	10.44	10.73	21.16	11.59
Other Expenses	113.51	120.95	115.38	236.33	535.83
TOTAL	1,195.28	710.02	1,164.32	1,874.33	2,181.56
Profit Before Tax	31.06	451.38	147.74	599.13	321.00
Tax Expense:					
Current Tax expense	7.82	116.38	36.98	153.36	86.51
Prior Period Tax Adjustments	-			-	46.00
Deferred Tax Expenses	-4.21	-2.77	5.70	2.93	-0.06
Profit For The Period/Year	27.45	337.77	105.06	442.84	188.49
Pre Bonus Basic and Diluted Earning per equity share, face	0.18	4.50	0.70	5.90	6.18
Post Bonus Basic and Diluted Earning per equity share, face	0.18	2.18	0.70	2.86	1.79

For And On Behalf Of The Board
LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)

LIQVD DIGITAL INDIA LIMITED MUMBAI

Mr. Manish Sanghavi
Director
DIN: 06427807
Date: 12Nov26
Place: MUMBAI

LIQVD DIGITAL INDIA LIMITED

(Formerly known as Liqvd Digital India Private Limited)
(CIN: L74999MH2013PLC242904)
Unaudited Standalone Cash Flow Statement for the period ended 30th September, 2026
(Amount in Lakhs.)

	Particulars	Half Year Ended 30-09-2026	Year Ended 31-03-2026
A.	**Cash Flow From Operating Activities:**		
	Net Profit before tax	**31.06**	**599.13**
	Adjustments for:		
	Depreciation and amortisation expenses	7.26	21.16
	Sundry balances written back	-	-23.02
	Sundry balances written Off	-	0.96
	Gratuity Expense	16.38	4.23
	Prior Period Adjustments	-	0.04
	Interest on Fixed Deposit	-0.92	-1.23
	Interest Income	-	-1.43
	Interest on Income Tax Refund	-	-
	Interest expenses	62.19	108.09
	Operating Profit before working capital changes	**116.97**	**707.93**
	Adjustments for:		
	(Increase)/Decrease in non current assets	-5.19	-0.18
	(Increase) in trade receivables	-429.53	-485.28
	(Increase)/Decrease in short-term loans and advances	-173.10	23.03
	(Increase)/Decrease in other current assets	131.19	-396.76
	Increase/(Decrease) in Provision	-60.97	-3.49
	Increase/(Decrease) in trade payables	500.20	202.85
	Increase/(Decrease) in Other Current Liabilities	-96.17	72.70
	Cash generated from operations	**-17.60**	**120.81**
	Direct Tax paid (net)	7.92	91.10
	Net cash flow from operating activities	**-25.52**	**29.72**
B.	**Cash Flow From Investing Activities:**		
	Purchase of fixed assets	**-4.11**	-6.30
	Purchase of investment into Subsidiary	-	-1,400.00
	Capital Advances	-	-120.00
	Interest on Fixed Deposit	-	2.06
	Interest Income	0.92	1.43
	Short Term Loan and Advances Given	-17.92	-1.19
	Recovery of Short Term Loans and Advances		3.63
	Net cash (used in) from investing activities	**-21.11**	**-1,520.37**
C.	**Cash Flow From Financing Activities:**		
	Interest expenses paid	-62.19	-108.09
	Repayment of Short Term Borrowings	87.84	-62.57
	Proceeds from Short Term Borrowings	-	98.21
	Proceeds from Issue of Share Capital	361.20	-
	Security Premium on Issued of share capital	3,435.20	-
	Net cash flow from financing activities	**3,822.05**	**-72.45**
D.	**Net Increase in Cash and Cash Equivalents**	**3,775.42**	**-1,563.10**
E.	**Cash and Cash Equivalents at the beginning of the year**	41.08	1,604.18
F.	**Cash and Cash Equivalents at the end of the year**	**3,816.50**	**41.08**



LIQVD DIGITAL INDIA LIMITED

(Formerly known as Liqvd Digital India Private Limited)
(CIN: L74999MH2013PLC242904)
Unaudited Standalone Cash Flow Statement for the period ended 30th September, 2026
(Amount in Lakhs.)

Components of cash and cash equivalents

Particulars	Half Year Ended 30-09-2026	Year Ended 31-03-2026
Balance with Banks		
- in Current Accounts	3,736.27	12.13
- in Fixed Deposits (with original maturity period not more than 3 months)	52.61	1.34
Cash on hand	27.62	27.62
Total cash and cash equivalents at the end of the year	**3,816.50**	**41.08**

For and on behalf of the Board of Directors
LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)



Mr. Monish Sanghavi
Director
DIN: 06427807
Date: 12 NOV 26
Place: MUMBAI

Independent Auditor's Review Report on the Half yearly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirement s} Regulations, 2015, as amended

Review Report to
The Board of Directors
Liqvd Digital India Limited
(Formerly Known as Liqvd Digital India Private Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Liqvd Digital India Limited (Formerly Known as Liqvd Digital India Private Limited)** (the "Parent Company") and its subsidiary (the Holding Company and its subsidiaries together referred to as "the Group"), for the half year ended September 30 , 2026 (the "Statement"), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement is the responsibility of the Parent's Management and has been approved by the Board of Directors of Parent Company, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting (AS25) as prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review 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. 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 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. We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015,as amended to the extent applicable.

5. The Statement includes the results of the following entities:

Sr. No.	Name Of Entity	Relationship	Country of Incororation
1.	Adlift Marketing Private Limited	Subsidiary Company	India

We have conducted a review of the unaudited financial results of the subsidiary included in the consolidated financial results.

6. 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 Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JMMK & Co.
Chartered Accountants
ICAI Firm Registration No.: 120459W



Jitendra Doshi
Partner
Membership No.: 151274

Place: Mumbai
Date: 12th November, 2026.
UDIN : 26151274UMSIZL4231

LIQVD DIGITAL INDIA LIMITED

(Formerly known as Liqvd Digital India Private Limited)

(CIN: U74999MH2013PLC242904)

Unaudited Consolidated Balance Sheet as at 30th September, 2026

(Amount in Lakhs)

Particulars	Consolidated As At 30-09-2026	Consolidated As At 31-03-2026
EQUITY AND LIABILITIES		
SHAREHOLDERS' FUND		
(a) Share Capital	1,158.26	797.06
(b) Reserves and Surplus	6,168.27	2,621.61
	7,326.52	**3,418.67**
Minority Interest	251.42	219.62
TOTAL EQUITY	**7,577.95**	**3,638.29**
NON CURRENT LIABILITIES		
(a) Long Term Borrowing	4.81	7.26
(b) Long Term Provisions	96.46	82.03
CURRENT LIABILITIES		
(a) Short Term Borrowings	1,055.10	972.04
(b) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises and	29.23	10.87
Total outstanding dues of creditors other than micro enterprises and small enterprises	907.44	474.23
(c) Other Current Liabilities	436.65	470.49
(d) Short Term Provisions	162.76	128.14
TOTAL	**10,270.40**	**5,783.36**
ASSETS		
NON CURRENT ASSETS		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property Plant and Equipment	75.22	81.40
(ii) Intangible Assets	1.62	2.07
(ii) Goodwill	2,009.88	2,009.88
(b) Deferred Tax Assets (net)	56.27	67.74
(c) Long Term Loans and Advances	209.39	160.12
(d) Other Non Current Assets	33.89	58.88
CURRENT ASSETS		
(a) Trade Receivables	2,910.96	2,384.39
(b) Cash and Cash Equivalents	4,122.13	263.45
(c) Short Term Loans and Advances	191.32	18.21
(d) Other Current Assets	659.72	737.22
TOTAL	**10,270.40**	**5,783.36**

For And On Behalf Of The Board
LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)

LIQVD DIGITAL INDIA LIMITED MUMBAI

Mr. Manish Sanghavi
Director
DIN: 06427807
Date: 12 Nov 26
Place: MUMBAI

LIQVD DIGITAL INDIA LIMITED

(Formerly known as Liqvd Digital India Private Limited)

(CIN: U74999MH2013PLC242904)

Unaudited Consolidated Statement of Profit and Loss for the period ended 30th September, 2026

(Amount in Lakhs)

	Particulars	Consolidated Half Year Ended 30-09-2026	Consolidated Half Year Ended 31-03-2026	Consolidated Half Year Ended 30-09-2025	Consolidated Year Ended 31-03-2026	Standalone Year Ended 31-03-2025
I	**REVENUE:**					
	Revenue From Operations	3,258.91	2,815.69	3,208.22	6023.91	2486.95
	Other Income	15.45	35.13	30.25	65.38	15.63
	TOTAL INCOME	**3,274.35**	**2,850.82**	**3,238.47**	**6089.29**	**2502.58**
II	**EXPENSES:**					
	Cost of Services	1,343.73	551.01	1,203.28	1754.29	1057.23
	Employee Benefits Expenses	1,231.00	1,115.72	1,208.35	2324.67	449.93
	Finance Costs	62.76	47.21	62.12	109.34	97.20
	Depreciation and Amortisation Expenses	17.99	21.85	21.46	43.31	11.59
	Other Expenses	408.32	396.59	410.19	806.78	535.83
	TOTAL EXPENSES	**3,063.80**	**2,132.38**	**2,905.40**	**5037.78**	**2181.58**
	Profit Before Tax (I - II)	**210.55**	**718.44**	**333.07**	**1051.50**	**321.01**
	Tax Expense:					
	Current Tax expense	89.52	166.16	118.68	286.66	280229.69
	Prior Period Tax Adjustments	-	-11.27	-	-11.27	46.06
	Deferred Tax Expenses	-37.61	1.01	-27.70	-26.70	-0.06
	Profit After Tax Before Minority Interest	**158.64**	**590.52**	**242.09**	**802.81**	**-279954.69**
	Less: Profit attributable to minority interest	**-**	**47.69**	**75.60**	**123.29**	**0.00**
	Profit For The Year	**158.64**	**512.83**	**166.49**	**679.32**	**-279954.69**
	Basic and Diluted Earning per equity share.	**1.03**	**3.31**	**1.08**	**4.39**	**1.54**

For And On Behalf Of The Board
LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)

LIQVD DIGITAL INDIA LIMITED MUMBAI

Mr. Monish Sanghavi
Director
DIN: 06427607
Date: 12 Nov 26
Place: Mumbai

LIQVD DIGITAL INDIA LIMITED

(Formerly known as Liqvd Digital India Private Limited)
(CIN: U74999MH2013PLC242904)
Consolidated Cash Flow Statement for the period ended 31st March, 2026

(Amount in Lakhs)

Particulars	Consolidated Half Year Ended 30-09-2026	Consolidated Year Ended 31-03-2026
A. Cash Flow From Operating Activities:		
Net Profit before tax	216.40	1,051.50
Adjustments for:		
Depreciation and amortisation expenses	17.99	43.31
Sundry balances written back	-	-23.02
Sundry balances written Off	-	0.96
Net loss / (gain) on disposal of Property, Plant and Equipment	-	0.98
Provision for doubtful debts	-	6.54
Gratuity Expense	16.38	49.48
Bad debts written off	18.55	18.61
Prior Period Adjustments	-	0.04
Interest on Fixed Deposit	-0.92	-1.23
Interest Income	-	-1.43
Interest expenses	63.01	109.34
Operating Profit before working capital changes	331.41	1,255.08
Adjustments for:		
(Increase) in non current assets	-5.19	-0.18
(Increase) in trade receivables	-645.00	-609.04
Decrease in short-term loans and advances	-223.17	5.18
(Increase) in other current assets	-60.97	-396.76
(Decrease) in Provision	619.85	-54.94
Increase in trade payables	-2.25	174.75
(Decrease) in Other Current Liabilities	-83.31	-44.49
Cash generated from operations	-68.64	329.59
Direct Tax paid (net)	89.62	177.94
Net cash flow from operating activities	-158.25	151.66
B. Cash Flow From Investing Activities:		
Purchase of fixed assets	-16.17	-24.51
Acquisition of Subsidiary (Net of Cash and cash Equivalents)	0.98	-1,126.38
Capital Advances		-120.00
Interest on Fixed Deposit		2.06
Interest Income	0.02	1.43
Recovery of Long-term loans and advances	131.19	0.46
Recovery of Short Term Loans and Advances	143.42	2.44
Net cash (used in) from investing activities	259.43	-1,264.50
C. Cash Flow From Financing Activities:		
Interest expenses paid	-63.01	-109.34
Repayment of long-term Borrowings	117.61	-4.19
Repayment of Short Term Borrowings		-212.57
Proceeds from Short Term Borrowings	-149.80	98.21
Proceeds from Issue of Share Capital	361.20	
Security Premium on Issued of share capital	3,440.25	
Net cash (used in) from financing activities	3,706.25	-227.89
D. Net Decrease in Cash and Cash Equivalents	3,807.43	-1,340.73
E. Cash and Cash Equivalents at the beginning of the year	314.71	1,604.18
F. Cash and Cash Equivalents at the end of the year	4,122.13	263.45



LIQVD DIGITAL INDIA LIMITED

(Formerly known as Liqvd Digital India Private Limited)
(CIN: U74999MH2013PLC242904)
Consolidated Cash Flow Statement for the period ended 31st March, 2026

(Amount in Lakhs)

Components of cash and cash equivalents

Particulars	Half Year Ended 30-09-2026	Year Ended 31-03-2026
Balance with Banks		
- in Current Accounts	4,035.52	228.80
- in Fixed Deposits (with original maturity period not more than 3 months)	58.07	6.80
Cash on hand	28.55	27.85
Total cash and cash equivalents at the end of the year	**4,122.13**	263.45

For and on behalf of the Board of Directors
LIQVD DIGITAL INDIA LIMITED
(Formerly known as Liqvd Digital India Private Limited)

LIQVD DIGITAL INDIA LIMITED MUMBAI

Mr. Monish Sanghavi
Director
DIN: 06427807
Date: 12 NOV 26
Place: MUMBAI