May 30, 2026

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Scrip Code: 535647(BSE-SME)

Sub: Standalone Audited Financial Results for the Half Year and Year Ended March 31, 2026

This is to inform you that a meeting of the Board of Directors of our Company was held today on May 30, 2026, at the registered office of the Company which approved and took on record the Audited Financial Results for the Half Year and Year Ended March 31, 2026. In order to comply with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing with this letter, Audited Financial Results for the Half Year and Year Ended March 31, 2026, along with the "Audit Report" issued by the Statutory Auditor.

Further also find attached the Statement on Impact of Audit Qualifications for the Half Year and Year Ended March 31, 2026.

Start Time of the Board Meeting: 16:00 hrs

End Time of the Board Meeting: 18:05 hrs

We request you to kindly take the same on your record & oblige.

FOR SDC TECHMEDIA LIMITED
USMAN FAHEED FAYAZ
Digitally signed by USMAN FAHEED FAYAZ
Date: 2026.05.30 18:14:59 +05'30'
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

SDC TECHMEDIA LIMITED
Formerly known as Onesource Techmedia Limited
No. 33/1, Wallajah Road, Chepauk, Chennai - 600 002. Tel : +91 44 2854 5757
E-mail : info@sdctech.in customercare@sdctech.in Website : www.sdctech.in
CIN : L72900TN2008PLC067982 An ISO 9001:2015 Certified Company

F1, Ram Nivas, 7th Cross Street, Mahalakshmi Nagar,
Adambakkam, Chennai - 600 088.
Phone : 8925869583 / 9342148001
E-mail : swetha.s@raynray.net
partner@raynraychennai.in
Website : www.raynray.net

Auditor's Report on Half yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors of **M/s SDC Techmedia Limited**

We have audited the half yearly financial results of **M/s SDC Techmedia Limited** for the half year ended **31st March 2026** and the year-to-date results for the period **01st April 2025 to 31st March 2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the explanations given to us:

a) except for the matters dealt with in the Basis for Qualified Opinion Para given below, the financial result is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b) Subject to the qualification in matters described in the Basis for Qualified Opinion Para given below, the accompanying standalone financial results give a true and fair view of the financial position of the Company, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standard and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the Half year ended March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Qualified Opinion

1) *Out of the trade receivables of Rs.7,65,85,542, year-end direct balance confirmation in respect of trade receivables amounting to Rs 6,57,05,528 was not made available to us. Provision for Doubtful receivables as perceived by the management has been made for an aggregate amount of Rs. 1,01,00,555. In the absence of confirmation of balances for the remaining receivables of Rs. 5,56,05,073. we are unable to confirm the adequacy of provision made, and the consequential effect of the balance receivables not provided for, if any, in the financial results for the year.*

Other Matter Paragraph

1. The company has recognized Deferred Tax Asset as they are confident of earning substantial profits in the coming years to wipe out the accumulated losses and generate

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 the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

RAY & RAY Chartered Accountants

RAY & RAY
CHARTERED ACCOUNTANTS

F1, Ram Nivas, 7th Cross Street, Mahalakshmi Nagar,
Adambakkam, Chennai - 600 088.
Phone : 8925869583 / 9342148001
E-mail : swetha.s@raynray.net
partner@raynraychennai.in
Website : www.raynray.net

Responsibilities of the Management and Those Charged with Governance for the Statements

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss for the year ended March 31, 2026 and other comprehensive loss and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing 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 is also responsible for overseeing the Company's financial reporting process.

The Statement includes the results for the period ended 31st March, 2026 being the balancing figures, between audited figures in respect to the full financial year ended 31st March, 2026 and the published half year figures of the current financial year.

For and on behalf of
Ray & Ray
Chartered Accountants
FRN: 301072E

Raman

RAY & RAY ★ Chartered Accountants ★

V. Raman
Partner
Membership No. 019839
UDIN: 26019839AEAZHE1518
Date: 30/05/2026
Place: Chennai

SDC Techmedia Limited

CIN: L72900TN2008PLC067982
Regd : Office 33/1, Wallajab Road, Chepauk, Chennai - 600 002
Email : info@sdctech.in | Website : www.sdctech.in | Ph No 044-28545757

Standalone Statement of Assets and Liabilities for the year ended March 31, 2026

(Rs. In Lakhs)

	Particulars	As at March 31, 2026	As at March 31, 2025
	EQUITY AND LIABILITIES		
	Shareholders Funds		
	a) Equity Share Capital	649.25	649.25
	b) Reserves and Surplus	(642.13)	(430.54)
	Total Equity	**7.12**	**218.71**
	Liabilities		
	Non-Current Liabilities		
	a) Long Term Borrowings	-	-
	b) Other Long Term Liabilities	1,083.35	961.25
	c) Deferred Tax Liability	-	-
	d) Long Term Provisions	59.42	32.61
	Total Non Current Liabilities	**1,142.77**	**993.86**
	Current Liabilities		
	a) Short Term Borrowings	895.42	989.67
	b) Trade Payables	-	-
	(A) Oustanding Dues of Micro Enterprises and Small Enterprises	2.03	-
	(B) Oustanding Dues of Creditors other than Micro Enterprises and Small Enterprises	45.18	51.89
	c) Other Current Liabilities	317.11	225.52
	d) Short term provisions	47.94	46.24
	Total Current Liabilities	**1,307.68**	**1,313.33**
	Total Equity and Liabilities	**2,457.57**	**2,525.90**
A	**ASSETS**		
	Non-Current Assets		
	a) Property, Plant and Equipment		
	i) Tangible Assets	1,345.10	1,374.90
	ii) Intangible Assets	0.78	1.56
	b) Non Current Investments	-	
	c) Long Term Loans and Advances	-	-
	d) Deferred Tax Assets	35.18	31.06
	e) Other Non Current Assets	-	-
	Total Non Current Assets	**1,381.06**	**1,407.53**
	Current assets		
	a) Inventories	99.59	97.92
	b) Trade Receivables	664.85	618.53
	c) Cash and cash equivalents	15.79	100.29
	d) Other Current Assets	296.28	301.63
	Total Current assets	**1,076.51**	**1,118.37**
	Total Assets	**2,457.57**	**2,525.90**

SDC TECHMEDIA LIMITED Chennai 600 002

For SDC Techmedia Limited

FAYAZ USMAN FAHEED
(DIN: 00252610)
Managing Director

Place: Chennai
Date: 30/05/2026

SDC Techmedia Limited

CIN: L72900TN2008PLC067982

Regd : Office 33/1, Wallajab Road, Chepauk, Chennai - 600 002

Email : info@sdctech.in | Website : www.sdctech.in | Ph No 044-28545757

Statement of Standalone Audited Financial results for the half year and year ended March 31, 2026

(Rs in Lakhs except EPS Figures)

	Particulars	Half Year Ended			Year Ended	
		Audited 31.03.2026	Un-Audited 30.09.2025	Audited 31.03.2025	Audited 31.03.2026	Audited 31.03.2025
	Income					
I	Revenue from Operations	437.68	506.52	577.15	944.19	1,093.39
II	Other Income	4.52	5.64	3.37	10.16	23.72
III	**Total Income (I + II)**	**442.20**	**512.15**	**580.52**	**954.35**	**1,117.10**
IV	**Expenses**					
a	Cost of Material Consumed		-	-	-	-
b	Purchase of stock in trade	64.49	59.19	120.84	123.68	218.46
c	Changes in Inventories of stock-in-trade	(22.09)	20.42	(57.85)	(1.67)	(49.36)
d	Employee Benefit Expenses	151.37	149.03	173.10	300.40	290.94
e	Finance Cost	49.49	55.24	56.10	104.73	118.67
f	Depreciation and Amortization expenses	127.71	124.14	117.67	251.86	233.74
g	Other Expenses	227.02	164.04	125.18	391.06	274.22
h	**Total Expenses (a+b+c+d+e+f+g)**	**597.99**	**572.06**	**535.03**	**1,170.05**	**1,086.67**
V	**Profit/(Loss) before Exceptional and Extra ordinary Items and Tax (III - IV)**	**(155.79)**	**(59.91)**	**45.48**	**(215.70)**	**30.43**
VI	Exceptional Items	-	-		-	
VII	**Profit/(Loss) before Extra ordinary Items and Tax (V - VI)**	**(155.79)**	**(59.91)**	**45.48**	**(215.70)**	**30.43**
VIII	Extra ordinary Items	-	-	-	-	-
IX	**Profit/(Loss) Before Tax (VII - VIII)**	**(155.79)**	**(59.91)**	**45.48**	**(215.70)**	**30.43**
X	**Tax Expenses:**					
a	Current Tax	-	-	-	-	-
b	Deferred Tax	(4.11)	-	(4.41)	(4.11)	(4.41)
c	**Total tax expenses**	(4.11)	-	(4.41)	(4.11)	(4.41)
XI	**Profit/(Loss) for the period from continuing Operations (IX- X)**	**(151.68)**	**(59.91)**	**49.89**	**(211.59)**	**34.84**
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expenses from discontinuing operations	-	-	-	-	-
XIV	Profit/(Loss) from discontinuing operations (After Tax) (XII- XIV)	-	-	-	-	-
XV	**Profit/(Loss) for the period (XI - XIV)**	**(151.68)**	**(59.91)**	**49.89**	**(211.59)**	**34.84**
XVI	**Earnings Per Equity Share (Before Extra ordinary Items)(Face Value Rs. 10/- Per Share) (Not Annualized**					
	Basic	(2.34)	(0.92)	0.77	(3.26)	0.54
	Diluted	(2.34)	(0.92)	0.77	(3.26)	0.54
XVII	**Earnings Per Equity Share (After Extra ordinary Items) (Face Value Rs. 10/- Per Share) (Not Annualized**					
	Basic	(2.34)	(0.92)	0.77	(3.26)	0.54
	Diluted	(2.34)	(0.92)	0.77	(3.26)	0.54

Notes :

1. The Audited financials results for the Half year and year ended March 31, 2026 have been approved by the board of directors of the company as it meeting held on 30th May 2026. The company confirms that its statutory auditors have issued audit report with modified opinion on the financials results for the Half year and Year ended March 31, 2026. The statement on impact of Audit Qualification for the Financials year ended March 31, 2026 forms a part of the financials results.
2. EPS is not annualized for the half year ended March 31, 2025, September 30, 2025 and March 31, 2026
3. The Company operates in a single segment and hence information pursuant to segments reporting as per AS 17 is not applicable.
4. The figures for the current half year and the corresponding half year of the previous year represents the balance between audited figures in respect of the full financial years and those published till the half year ended 30th September of the respective financials year
5. Confirmation of balances / reconciliation of accounts pertaining to certain advances/creditors/ debtors is pending as at year end. However, the management has adopted those balances in the books of accounts as at year end
6. The company has sufficient brought-forward losses to offset its tax liability, resulting in no current tax obligation for the year ended March 31, 2026.
7. The Management is confident of earning substantial profits from the financial year 2026-27 to wipe out the accumulated losses and hence deffered tax assets has been recognised in the current year
8. The figures in respect of previous period have been regrouped/recast wherever necessary

SDC Techmedia Limited Chennai 600 002

For SDC Techmedia Limited

FAYAZ USMAN FAHEED
(DIN: 00252610))
Managing Director

Place: Chennai
Date: 30/05/2026

SDC Techmedia Limited

CIN: L72900TN2008PLC067982
Regd : Office 33/1, Wallajab Road, Chepauk, Chennai - 600 002
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Cash Flow Statement for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	March 31, 2026	March 31, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax for the year	(215.70)	30.43
Adjustments for :	-	
Depreciation and Amortisation Expenses	251.86	233.74
Bad Debts & Sundry balances written off	-	4.56
Loss/(Profit) on Sale of Investment	-	-
Discount Allowed	-	0.31
Interest on borrowings	104.73	118.67
Liabilities no longer required written back	-	(15.42)
Other Income	(2.00)	(8.30)
Changes in operating assets/Liabilities	**138.89**	**363.99**
Decrease/(Increase) in Inventories	(1.67)	(49.36)
Decrease/(Increase) in Trade Receivables	(46.32)	16.02
Decrease/(Increase) in Other Current Assets	5.35	45.19
Increase/(Decrease) in Trade payables	(4.68)	10.56
Increase/(Decrease) in other Current Liabilities	91.59	(173.19)
Increase/(Decrease) in Provisions	28.51	0.50
Cash Generated From Operations	**211.67**	**213.70**
Exceptional / Extra-Ordinary Items	-	-
Income Tax paid	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	**211.67**	**213.70**
CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Purchase of Property, Plant and Equipment	9.28	0.03
Payments for Purchase of Property, Plant and Equipment	(230.55)	(173.60)
NET CASH FROM INVESTING ACTIVITIES (B)	**(221.27)**	**(173.57)**
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in other financial Liabilities	122.09	123.75
Increase/(Decrease) in Borrowings	(94.25)	
Other Income	2.00	18.83
Interest on borrowings	(104.73)	(118.67)
NET CASH FROM FINANCING ACTIVITIES (C)	**(74.89)**	**23.91**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(84.49)	64.04
Cash and Cash Equivalents at the beginning of the year	100.29	36.25
Cash and Cash Equivalents at the end of the year	**15.79**	**100.29**

For SDC Techmedia Limited

SDC TECHMEDIA LIMITED Chennai 600 002

FAYAZ USMAN FAHEED
(DIN: 00252610)
Managing Director

Place: Chennai
Date: 30/05/2026

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures in lakhs (as reported before adjusting for qualifications)	Adjusted Figures in lakhs (audited figures after adjusting for qualifications)
	1	Turnover / Total income	954.35	N. A
	2	Total Expenditure	1170.05	N. A
	3	Net Profit/(Loss) for the period	(211.58)	N. A
	4	Earnings Per Share	(3.26)	N. A
	5	Total Assets	2457.57	N. A
	6	Total Liabilities	2450.45	N. A
	7	Net Worth	7.12	N. A
	8	Any other financial item(s) (as felt appropriate by the management)	-Nil-	-Nil-
II.	Audit Qualification (each audit qualification separately):			
	a	Details of Audit Qualification:	*1) Out of the trade receivables of Rs.7,65,85,542, year-end direct balance confirmation in respect of trade receivables amounting to Rs 6,57,05,528 was not made available to us. Provision for Doubtful receivables as perceived by the management has been made for an aggregate amount of Rs. 1,01,00,555. In the absence of confirmation of balances for the remaining receivables of Rs. 5,56,05,073. we are unable to confirm the adequacy of provision made, and the consequential effect of the balance receivables not provided for, if any, in the financial results for the year.*	
	b	Type of Audit Qualification :	Qualified Opinion	
	c	Frequency of qualification:	Repetitive	
	d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	N. A	
	e	For Audit Qualification(s) where the impact is not quantified by the auditor:		
	(i)	Management's estimation on the impact of audit qualification:	Un ascertainable	
	(ii)	If management is unable to estimate the impact, reasons for the same:	The Management of the opinion that issue and receipt of the Confirmation of balances from the Entities forming part of the Trade Receivables is beyond the control of the Management, as the same depends on various factors which are internal to the respective entities. Further the Management has already identified entities which are likely to default in payment of the dues and accordingly have created provision for the same. Further the Management is of the	

			opinion that trade receivables net of provisions are recoverable to the complete extent of their respective dues.
	(iii)	Auditors' Comments on (i) or (ii) above.	Our observation remains the same.

SIGNATORIES

MANAGING DIRECTOR	
CHIEF FINANCIAL OFFICER	
AUDIT COMMITTEE CHAIRMAN	Kanchan Jhawar
STATUTORY AUDITOR	

Date: 30-05-2026
Place: CHENNAI

DIGITAL CINEMA

UF GROUP

ANNEXURE TO AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH ,2026

B. **STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.**

C. **FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:**

S. No.	Particulars	in INR crore
1. Loans / revolving facilities like cash credit from banks / financial institution		
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
2. Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
3.	total financial indebtedness of the listed entity including short-term and long-term debt	NIL

D. **FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – Not Applicable.**

E. **STATEMENTON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Attached herewith as Annexure II.**

SDC TECHMEDIA LIMITED Chennai 600 002

FOR SDC TECHMEDIA LIMITED

FAYAZ USMAN FAHEED

(DIN: 00252610)

MANAGING DIRECTOR

Place: Chennai

Date: 30th May, 2026

SDC TECHMEDIA LIMITED

Formerly know as Onesource Techmedia Limited

NO. 33/1 Wallajah Road, Chepauk, Chennai 600 002, Tel : +91 44 28545757

Email : info@sdctech.in customercare@sdctech.in Web : www.sdctech.in

CIN: L72900TN2008PLC067982 / An ISO 9001:2015 Certified Company