

General information about company

Scrip code*	543280
NSE Symbol*	NAZARA
MSEI Symbol*	NOTLISTED
ISIN*	INE418L01047
Name of company	NAZARA TECHNOLOGIES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	12-11-2025 16:15
End date and time of board meeting	12-11-2025 16:55
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-07-2025	01-04-2025	
	Date of end of reporting period	30-09-2025	30-09-2025	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	52646	102523	
	Other income	110446	118156	
	Total income	163092	220679	
2	Expenses			
(a)	Cost of materials consumed	124	124	
(b)	Purchases of stock-in-trade	1137	2291	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-300	-373	
(d)	Employee benefit expense	7791	17225	
(e)	Finance costs	677	1192	
(f)	Depreciation, depletion and amortisation expense	6082	12534	
(g)	Other Expenses			
1	Content, event and web server	16046	28383	
2	Advertising and business promotion	11644	24119	
3	Commission	5088	9066	
4	Impairment expenses	220	220	
5	Other expenses	4916	10744	
	Total other expenses	37914	72532	
	Total expenses	53425	105525	
3	Total profit before exceptional items and tax	109667	115154	
4	Exceptional items	-91470	-91470	
5	Total profit before tax	18197	23684	
6	Tax expense			
7	Current tax	454	1806	
8	Deferred tax	-1232	-3164	
9	Total tax expenses	-778	-1358	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	18975	25042	
12	Profit (loss) from discontinued operations before tax	0	1492	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	1492	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	-22368	-24793	
16	Total profit (loss) for period	-3393	1741	
17	Other comprehensive income net of taxes	2938	5840	
18	Total Comprehensive Income for the period	-455	7581	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	-2935	2411	
	Total profit or loss, attributable to non-controlling interests	-458	-2162	
20	Total Comprehensive income for the period attributable to			

	Comprehensive income for the period attributable to owners of parent	-786	8471	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	331	-890	
21	Details of equity share capital			
	Paid-up equity share capital	7410	7410	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-0.84	0.67	
	Diluted earnings (loss) per share from continuing operations	-0.84	0.67	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	-0.01	0.41	
	Diluted earnings (loss) per share from discontinued operations	-0.01	0.41	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.85	1.08	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.85	1.08	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

Notes are as per Reg 33 of SEBI LODR 2015 pdf

Statement of Asset and Liabilities

Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	4814
	Capital work-in-progress	35
	Investment property	0
	Goodwill	64104
	Other intangible assets	67533
	Intangible assets under development	1648
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	133788
	Non-current financial assets	
	Non-current investments	22125
	Trade receivables, non-current	0
	Loans, non-current	14
	Other non-current financial assets	2354
	Total non-current financial assets	24493
	Deferred tax assets (net)	4062
	Other non-current assets	2602
	Total non-current assets	303079
2	Current assets	
	Inventories	334
	Current financial asset	
	Current investments	51880
	Trade receivables, current	32836
	Cash and cash equivalents	15060
	Bank balance other than cash and cash equivalents	7763
	Loans, current	62
	Other current financial assets	2130
	Total current financial assets	109731
	Current tax assets (net)	0
	Other current assets	12821
	Total current assets	122886
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	425965
	Total current assets	122886
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	425965
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	7410

Other equity	332085
Total equity attributable to owners of parent	339495
Non controlling interest	7708
Total equity	347203
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	4812
Trade Payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
Total Trade payable	0
Other non-current financial liabilities	7496
Total non-current financial liabilities	12308
Provisions, non-current	722
Deferred tax liabilities (net)	8699
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	21729
Current liabilities	
Current financial liabilities	
Borrowings, current	3673
Trade Payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	258
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	31581
Total Trade payable	31839
Other current financial liabilities	12561
Total current financial liabilities	48073
Other current liabilities	7983
Provisions, current	347
Current tax liabilities (Net)	630
Deferred government grants, Current	0
Total current liabilities	57033
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	78762
Total equity and liabilities	425965
Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)			
1	(a) Gaming	29588	53680
2	(b) eSports	8734	24148
3	(c) Ad tech	14379	24985
	Total Segment Revenue	52701	102813
	Less: Inter segment revenue	55	290
	Revenue from operations	52646	102523
2	Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment			
1	(a) Gaming	1623	3433
2	(b) eSports	-761	-3196
3	(c) Ad tech	-98	-665
	Total Profit before tax	764	-428
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	4935	681
	Profit before tax	-4171	-1109
3	(Segment Asset - Segment Liabilities)		
Segment Asset			
1	(a) Gaming	120500	120500
2	(b) eSports	135447	135447
3	(c) Ad tech	45801	45801
	Total Segment Asset	301748	301748
	Un-allocable Assets	124217	124217
	Net Segment Asset	425965	425965
4	Segment Liabilities		
Segment Liabilities			
1	(a) Gaming	32249	32249
2	(b) eSports	2010	2010
3	(c) Ad tech	28305	28305
	Total Segment Liabilities	62564	62564
	Un-allocable Liabilities	16198	16198
	Net Segment Liabilities	78762	78762
Disclosure of notes on segments			

Other Comprehensive Income

	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Item that will be reclassified to profit and loss (net of taxes)	3.00	10.00
	Total Amount of items that will not be reclassified to profit and loss	3.00	10.00
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
1	Items that will not be reclassified to profit and loss (net of taxes)	20.00	17.00
2	Exchange differences upon translation of foreign operations (net of taxes)	2915.00	5813.00
	Total Amount of items that will be reclassified to profit and loss	2935.00	5830.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	2938.00	5840.00

Cash flow statement, indirect

Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	23684
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1192
	Adjustments for decrease (increase) in inventories	-358
	Adjustments for decrease (increase) in trade receivables, current	6711
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1679
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-13731
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	12534
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	91690
	Adjustments for provisions, current	-36
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	532
	Adjustments for share-based payments	47
	Adjustments for fair value losses (gains)	-79
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-116631
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-17514
	Net cash flows from (used in) operations	6170
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	2335
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	3835
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	19544
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	9
	Purchase of property, plant and equipment	5513
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	652
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-23366
	Net cash flows from (used in) investing activities	-47762
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	49500
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	12685
	Payments of lease liabilities	1876
	Dividends paid	0
	Interest paid	577
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	995
	Net cash flows from (used in) financing activities	35357
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-8570
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	-6255
	Net increase (decrease) in cash and cash equivalents	-14825

	Cash and cash equivalents cash flow statement at beginning of period	29885
	Cash and cash equivalents cash flow statement at end of period	15060

