

To,  
The National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400051

Date: May 28, 2026

NSE Symbol - DUGLOBAL

**Sub.-: Outcome of the Meeting of the Board of Directors held on Thursday, May 28, 2026.**

**Ref. -: Regulation 30, 33 & other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the SEBI Listing Regulations”)**

Dear Sir / Madam,

In compliance with the provisions of Regulation 30 of the SEBI Listing Regulations and relevant SEBI Circulars issued from time to time, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Thursday, May 28, 2026 have *inter alia*, considered and duly approved the following:

1. Pursuant to Regulation 33 of the SEBI Listing Regulations, the Board considered and approved the Audited Financial Results of the Company for the half year and financial year ended March 31, 2026 both on standalone and consolidated basis along with the Statement of Assets and Liabilities and the Statement of cash flow as on that date.
2. Raising of funds, in one or more tranches, by way of issue of equity shares, preference shares and/or any other convertible or non-convertible securities, including but not limited to warrants, depository receipts, debentures, bonds or any combination thereof, whether secured or unsecured, by way of a preferential offer, private placement, rights issue, qualified institutions placement or a combination thereof, or such other methods or combinations as may be decided, and as may be permitted in accordance with the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time, and all other applicable laws, in India or abroad, as may be considered appropriate, subject to the regulatory and/or statutory approvals, including the approval of shareholders of the Company, if applicable.

The abovementioned results have been duly reviewed by the Audit Committee and audited by M/s Mukesh Raj & Co., Chartered Accountants, Statutory Auditor of the Company.

The copies of the aforesaid Financial Results along with the Auditors’ Report thereon and declaration on Unmodified Opinion on the Audit Reports on Financial Results, both on Standalone and Consolidated basis, are enclosed herewith.

Please note that the aforesaid financial results shall also be available on the Company’s website at <https://dudigitalglobal.com/>

The meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 05:00 P.M.

You are requested to take the above information on record.

Thanking You,

**For Dudigital Global Limited**

**Vratanshi Arora**  
**Company Secretary and Compliance Officer**  
**M. No.: A71499**

**Encl:**

- 1) Auditors' Report on Financial Results;
- 2) Audited Annual Financial Results;
- 3) Statement of Assets and Liabilities;
- 4) Cash Flow Statement;
- 5) Declaration on Unmodified Opinion.

**Independent Auditor's Report on the Half-yearly and Year to Date Standalone IND-AS Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To  
The Board of Directors of  
DUDIGITAL GLOBAL LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of half-yearly and year to date Standalone IND-AS financial results of DUDIGITAL GLOBAL LIMITED ("the Company") for the half-year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the Standalone net profit and other comprehensive income and other financial information of the Company for the half-year ended March 31, 2026 and for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("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 statements 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. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management and those charge with Governance for the Standalone IND-AS Financial Results**

The Statement has been prepared on the basis of the Standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable accounting standards 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. The 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 the 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 Statement, the Board of Directors are responsible for assessing the ability of the Company 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 included in the Company are also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Standalone IND-AS Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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.
- 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 ability of the Company 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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.

**Other Matter**

The Statement includes the results for the half-year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the half year ended September 30, 2025 of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For Mukesh Raj & Co.**

Chartered Accountants

**ICAI Firm Registration Number: 016693N**



**per Mukesh Goel**

Partner

Membership No.: 094837

UDIN: 26094837OSSDXU3607

Place: New Delhi

Date: May 28, 2026

**DUDIGITAL GLOBAL LIMITED**  
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016  
CIN: L74110DL2007PLC171939  
Audited Standalone Statement of Assets and Liabilities as at March 31, 2026

(All amounts are in INR lacs unless otherwise stated)

Particulars	As at	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	378.63	434.92
Right-of-use assets	255.98	433.67
Intangible assets	386.17	0.63
Intangible assets under development	14.30	24.45
<b>Financial assets</b>		
Investments	3,474.70	2,547.86
Loan	993.43	963.86
Other financial assets	297.07	188.35
Deferred tax assets (net)	45.60	44.20
Other non-current assets	268.97	379.95
<b>Total non-current assets</b>	<b>6,114.90</b>	<b>5,017.89</b>
<b>Current assets</b>		
<b>Financial assets</b>		
Investments	0.25	624.59
Loans	350.00	1,200.90
Trade receivables	2,465.60	1,459.32
Cash and cash equivalents	192.97	202.42
Other bank balances	175.20	29.72
Other financial Assets	258.67	400.96
Current Tax Assets (net)	8.80	-
Other current assets	651.06	509.66
<b>Total current assets</b>	<b>4,102.55</b>	<b>4,427.57</b>
<b>Total assets</b>	<b>10,217.45</b>	<b>9,445.46</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	1,437.44	1,395.53
Other equity	8,027.45	7,098.36
<b>Total equity</b>	<b>9,464.89</b>	<b>8,493.89</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial Liabilities</b>		
Lease Liabilities	182.32	289.98
Borrowings	51.13	108.08
Provisions	48.57	37.72
<b>Total non-current liabilities</b>	<b>282.02</b>	<b>435.78</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
Lease Liabilities	150.92	225.69
Borrowings	46.40	50.35
Trade payables		
A) total outstanding dues of micro enterprises and small enterprises;	7.50	3.62
B) total outstanding dues of creditors other than micro enterprises and small enterprises	60.41	81.94
Other current liabilities	198.80	97.40
Provisions	6.51	0.88
Liabilities for current tax (net)	-	55.91
<b>Total current liabilities</b>	<b>470.54</b>	<b>515.79</b>
<b>Total liabilities</b>	<b>752.56</b>	<b>951.57</b>
<b>Total equity and liabilities</b>	<b>10,217.45</b>	<b>9,445.46</b>

Refer note to statement of Audited standalone financial results for the half year and year ended March 31, 2026

Place: New Delhi  
Date: May 28, 2026



For and on behalf of the Board of Directors of  
DUDIGITAL GLOBAL LIMITED

For DUDIGITAL GLOBAL LIMITED  
Madhurima Rai  
Managing Director  
DIN: 00239410  
Director/Authorised Signatory

**DUDIGITAL GLOBAL LIMITED**  
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016  
CIN: L74110DL2007PLC171939  
Statement of Audited Standalone financial results for half year and year ended March 31, 2026

(All amounts are in INR lacs unless otherwise stated)

Particulars	For the Half Year ended			For the Year Ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Refer note 3		Refer note 3		
I Revenue from operations	1,186.18	1,788.49	1,380.21	2,974.67	2,798.86
II Other income	249.24	218.71	173.65	467.95	310.71
III Total income (I + II)	1,435.42	2,007.20	1,553.86	3,442.62	3,109.57
IV Expenses					
Direct Cost	353.14	87.13	130.73	440.27	167.34
Employee benefits expense	696.43	743.28	677.36	1,439.71	1,191.03
Finance cost	35.16	57.84	46.10	93.00	91.18
Depreciation and amortisation expense	189.53	147.13	179.97	336.66	318.81
Other expenses	425.99	398.91	399.87	824.90	946.38
Total expenses (IV)	1,700.25	1,434.29	1,434.03	3,134.54	2,714.74
V Profit/(Loss) before tax (III-IV)	(264.83)	572.91	119.83	308.08	394.83
VI Tax expense:					
Current tax	(69.85)	141.28	36.97	71.43	119.10
Adjustment of tax relating to earlier periods	-	-	-	-	-
Deferred tax	(0.17)	(1.24)	(38.50)	(1.41)	(22.70)
Total tax expense	(70.01)	140.04	(1.54)	70.02	96.40
VII Profit/(Loss) for the year/period (V-VI)	(194.82)	432.87	121.36	238.06	298.43
VIII Other comprehensive income					
Items that will not be reclassified to profit or loss					
-Remeasurement of the defined benefit plan	5.43	9.23	4.50	14.66	10.14
-Income tax relating to item that will not be reclassified to profit or loss	(1.37)	(2.32)	(1.13)	(3.69)	(2.55)
IX Total other comprehensive income	4.06	6.91	3.37	10.97	7.59
X Total comprehensive income for the year/period (VII + IX)	(190.75)	439.78	124.73	249.03	306.02
Paid-up equity share capital (face value INR 2/- per equity share)	1,437.44	1,436.78	1,395.53	1,437.44	1,395.53
Other equity				8,027.45	7,098.36
Earnings per equity share (face value of INR 2 each):					
(1) Basic (in INR)	(0.27)	0.61	0.17	0.33	0.43
(2) Diluted (in INR)	(0.27)	0.60	0.14	0.33	0.33

Refer note to statement of Audited standalone financial results for the half year and year ended March 31, 2026

Place: New Delhi  
Date: May 28, 2026



For and on behalf of the Board of Directors of  
DUDIGITAL GLOBAL LIMITED

For DUDIGITAL GLOBAL LIMITED

Madhurima Rai  
Managing Director  
DIN: 00239410

*Madhurima Rai*  
Director/Authorised Signatory

**DUDIGITAL GLOBAL LIMITED**  
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016  
CIN: L74110DL2007PLC171939

Audited Standalone Statement of Cash flows for the year ended March 31, 2026

(All amounts are in INR lacs unless otherwise stated)

Particulars	Year ended	Year ended
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
<b>A. Cash flow from operating activities</b>		
Profit for the year	308.08	394.83
<u>Adjustments for:</u>		
Depreciation and amortisation expense	336.66	318.81
Interest Expense		
- On vehicle loan from bank	10.93	10.76
- On lease liabilities	43.39	60.14
- Others	12.53	6.89
IPO expenses amortised	9.47	9.47
Provision for doubtful receivables	-	-
Provision for doubtful advance/deposits	(10.41)	10.41
ESOP expense	201.70	176.80
Interest income		
- Fixed deposits	(6.51)	(58.81)
- loan to related parties and others	(208.50)	(217.36)
- financial assets carried at amortised cost	(4.77)	(4.35)
Fair value gain on mutual funds	(0.01)	(1.68)
Gain on sale of mutual fund	(0.44)	-
Liability written back	24.54	-
Profit on sale of property, plant and equipment	(1.93)	(18.49)
	714.73	687.42
<u>Changes in assets and liabilities:</u>		
(Increase) / decrease trade receivables	(1,006.28)	(620.03)
(Increase) / decrease other non-current assets	3.80	12.41
(Increase) / decrease other financial asset	113.10	(183.56)
(Increase) / decrease other current Assets	(140.47)	(85.60)
Increase / (decrease) trade payables	(42.19)	(2.83)
Increase / (decrease) provisions	31.14	26.40
Increase / (decrease) other Current Liabilities	101.40	42.15
Cash generated from operations	(224.77)	(123.64)
Income tax paid (net)	(139.83)	(127.67)
<b>Net cash generated from operating activities</b>	(A) (364.60)	(251.31)
<b>B. Cash flows from investing activities</b>		
Purchase of property, plant and equipment including intangible assets, CWIP and intangible assets under development	(417.98)	(583.08)
Sale of property, plant and equipment	48.99	(0.00)
Investment in non current investments	(926.84)	(1,035.57)
Investment/redemption of current investment	624.79	(596.58)
Loan to related parties	821.29	(779.20)
Interest received	140.71	276.17
Deposits with original maturity for more than three months but less than twelve months	(145.47)	2,504.87
<b>Net cash used in investing activities</b>	(B) 145.49	(213.39)
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of Equity Share Capital (including security premium)	11.24	8.91
Money received against share warrant	508.56	210.00
Proceeds / (Repayment) of borrowings	(60.89)	85.75
Interest paid	(23.45)	(17.66)
Repayment of lease liability	(225.80)	(213.66)
<b>Net cash used in financing activities</b>	(C) 209.66	73.34
<b>Net increase in cash and cash equivalents</b>	(A+B+C) (9.46)	(391.36)
Cash and cash equivalents at the beginning of the period / year	202.42	593.78
Cash and cash equivalents at period / year end	192.96	202.42
<b>Cash and cash equivalents comprises:</b>		
Balances with banks:		
- On current accounts	128.16	127.43
Balance in demat account	51.61	-
Foreign currency in hand	7.58	6.78
Cash on hand	5.62	32.85
Cheques in hand	-	35.36
<b>Total cash and cash equivalents</b>	192.97	202.42

Refer note to statement of Audited standalone financial results for the half year and year ended March 31, 2026

Place: New Delhi  
Date: May 28, 2026



For and on behalf of the Board of Directors of  
**DUDIGITAL GLOBAL LIMITED**

For DUDIGITAL GLOBAL LIMITED  
Madhurima Rai  
Managing Director  
DIN: 00239410  
*Madhurima Rai*  
Director/Authorised Signatory

**DUDIGITAL GLOBAL LIMITED**  
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016  
CIN: L74110DL2007PLC171939

**Notes to the statement of Audited standalone financial results for half year and year ended March 31, 2026**

- 1 This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
- 2 The Audited standalone financial results for the half year 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 28, 2026.
- 3 The figures of the last half year are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and March 31, 2025 and the unaudited published year-to-date figures up to September 30, 2025 and September 30, 2024 respectively, being the date of the end of the half year of the financial year which were subjected to limited review.
- 4 The Company operates in single business segment i.e. travel management, visa processing, support and other allied services which is considered to be the only reportable segment in terms of INDAS.
- 5 During the year the Holding Company has made an investment of KRW 200,000,000 (equivalent to approximately USD 150,000; equivalent INR of 127.16 lacs) in Dudigital Global (Korea) LLC, a wholly owned subsidiary incorporated in Seoul, South Korea, by way of subscription to 200,000 equity shares of KRW 1,000 each.”
- 6 During the financial year ending March 31, 2024, the Preferential Issue Committee of Board of Directors of the Company in meeting dated January 30, 2024 has approved for issue and allotment of 1,92,00,000 Convertible Warrants (hereinafter referred to as “Warrants”) in dematerialized form at an issue price of Rs. 50/- each on a preferential basis for an aggregate amount of Rs. 9,600 lacs (Rupees Ninety-Six Crores Only) against receipt of Rs. 2,400 lacs (Rupees Twenty-Four crores only) as Warrant Subscription; amount being equivalent to 25% of the total consideration, with each Warrant convertible into one equity share of the Company within a period of 18 months from the date of allotment of Warrants at a conversion price of Rs.50/- per Warrant (including Rs. 48/- towards share premium), to the Allottees (“Allottees”) of share warrant. The Company has received INR 210.00 lacs during the financial year ended March 31, 2025 and INR 508.56 lacs during the financial year ended March 31, 2026 from the share warrant holders.  
  
Warrant holders holding 17,283,840 share warrants did not exercise the conversion option within 18 months from the date of allotment i.e. July 30, 2025; hence, Preferential Issue Committee of Board of Directors in the meeting dated August 04, 2025 has approved the forfeiture of the money received from the share warrant holders. The amount forfeited has been transferred to capital reserve during the year.
- 7 The Company has received summon dated January 24, 2023 from Investigating authority of Securities and Exchange Board of India seeking some information/explanation from the company. The company has furnished details as requested via reply letter dated February 01, 2023. Further information was requested via Email dated March 20, 2023 against which information was furnished dated March 30, 2023. There is no update/revert on the matter from the investigating authority till the date of these financial results.
- 8 The Company has received multiple clarification letters from NSE seeking financial and other information. The Company has duly responded to each of these clarification letters within the stipulated timeframe. No clarification letter or intimation has been received from NSE after October 6, 2025, for which the Company had submitted its response on October 16, 2025.
- 9 Previous period numbers have been regrouped wherever applicable, to the extent possible, to confirm to the current period presentation.



Place: New Delhi  
Date: May 28, 2026

For and on behalf of the Board of Directors of  
DUDIGITAL GLOBAL LIMITED

For DUDIGITAL GLOBAL LIMITED

Madhurima Rai  
Managing Director  
DIN: 00239410  
Director/Authorised Signatory

**Independent Auditor's Report on the Half-yearly and Year to Date Consolidated IND-AS Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To  
The Board of Directors of  
DUDIGITAL GLOBAL LIMITED**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of half-yearly and year to date consolidated IND-AS financial results of DUDIGITAL GLOBAL LIMITED ("Holding Company") and its subsidiaries (the Holding Company, its subsidiaries together referred to as "the Group") for the half-year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, the Statement:

- i. includes the results of the following entities:
  - a. DuDigital BD Private Limited
  - b. Intermobility Visa Solution Private limited
  - c. OSC Global Processing Private Limited
  - d. DuDigital Worldwide Private Limited
  - e. DuDigital Global LLC
  - f. DuVerify L.L.C-FZ
  - g. Virtuworld Tourism LLC
  - h. Du Digital Technologies Limited – Bangladesh (stepdown subsidiary through DuDigital Global LLC)
  - i. DuDigital Global (Thailand) Co. Ltd. (stepdown subsidiary through DuDigital Global LLC)
  - j. DuDigital Global Korea LLC- Subsidiary w.e.f May 02, 2025
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the half-year ended March 31, 2026 and for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, 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 statements 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. We believe that the audit evidence obtained by us and other



auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### **Responsibility of Management and those charge with Governance for the Consolidated IND-AS Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the 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, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### **Auditor’s Responsibilities for the Audit of the Consolidated IND-AS Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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.
- 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 ability of the Group 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

#### **Other Matter**

The accompanying Statement includes the audited financial results and other financial information, in respect of:

- 4 subsidiaries, whose financial results include total assets of INR 961.84 lacs as at March 31, 2026, total revenues of INR 958.65 lacs and INR 1,504.05 lacs, total net profit/(loss) after tax of INR 290.76 lacs and INR 162.29 lacs, total comprehensive income/(loss) of INR 165.36 lacs and INR 292.41 lacs for the half-year and the year ended on that date respectively, and net cash and INR inflow / (outflows) of INR (67.28) lacs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

#### **The audit report of 2 of the subsidiaries contains Emphasis of Matter on Material Uncertainty Related to Going Concern as follows:**

- a) We draw attention to Note 11 in the notes to financial results, relating to one of the subsidiary; OSC Global Processing Private Limited ("the Subsidiary Company"); that the Subsidiary Company has incurred accumulated losses of INR 257.77 lacs and has negative net worth of INR 246.77 lacs as at March 31, 2026, which creates doubt on the entity's ability to continue as going concern. The Holding Company has agreed to provide further financial assistance to meet its obligation. The Management does not foresee to liquidate



the Company in near future and are confident of meeting its operating expense as and when fall due with the financial assistance from the Holding Company basis which these financial results have been prepared on going concern basis.

The report of the respective independent auditor is not modified in respect of this matter.

- b) We draw attention to Note no. 10 in the notes to financial results, relating to one of the subsidiary; DuDigital Worldwide Private Limited ("the Subsidiary Company") that the Company does not have any revenue from operations during the period which creates significant doubt on the Company's ability to continue as a going concern. Management of the Company is continuously exploring new business prospects and has a positive outlook in getting breakthrough with new clients. The Holding Company has agreed to provide further financial assistance to meet its obligation till the time of revival of business of the Company. The Management does not fore seen to liquidate the Company in near future and are confident of meeting its operating expense as and when fall due with the financial assistance from the Holding Company basis which these financial results have been prepared on going concern basis.

The report of the respective independent auditor is not modified in respect of this matter.

- 6 Subsidiary located outside India whose audited financial results includes total assets of Rs. 9,615.14 lacs as at March 31, 2026, total revenues of INR 2,241.97 lacs and INR 4,002.80 lacs, total net profit /(loss) after tax of INR (93.77) lacs and INR 200.17 lacs, and total comprehensive income of INR (91.85) lacs and INR 201.15 lacs for the half-year and the year ended on that date respectively, and net cash inflows / (outflow) of INR (49.25) lacs for the year ended March 31, 2026, as considered in these financial results have been prepared in accordance with accounting principles generally accepted in their respective countries which have been audited by the local auditor under generally accepted auditing standards applicable in their respective countries. The Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited the conversion prepared by the management of the Company for the purpose of consolidation.

The independent auditor's report on the financial statements of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Management except that we would like to draw emphasis on the trade receivable balances in the foreign subsidiaries as follows:

### **Emphasis of Matter**

We draw attention to Note 12 to the accompanying consolidated financial results regarding certain trade receivable balances (net of subsequent collections) in the foreign subsidiaries of the Group amounting to INR 3,052.57 lacs as at March 31, 2026. The recoverability of these balances is dependent upon the outcome of ongoing collection efforts and management's assessment of the expected realization from the customers.



Management has evaluated the recoverability of the aforesaid receivables and has made provision for expected credit losses in accordance with the requirements of Ind AS 109 – Financial Instruments, wherever considered necessary.

Our opinion is not modified in respect of this matter.

The Statement includes the results for the half-year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the half year ended September 30, 2025 of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For Mukesh Raj & Co.**

Chartered Accountants

**ICAI Firm Registration Number: 016693N**

**per Mukesh Goel**

Partner

Membership No.: 094837

UDIN: 26094837JKXYJV2695



Place: New Delhi

Date: May 28, 2026

**DUDIGITAL GLOBAL LIMITED**  
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016  
CIN: L74110DL2007PLC171939  
**Audited Consolidated Statement of Assets and Liabilities as at March 31, 2026**

(All amounts are in INR lacs unless otherwise stated)

Particulars	As at	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	539.61	495.06
Right-of-use assets	255.98	435.58
Intangible assets	471.87	101.89
Intangible assets under development	1,093.50	24.45
<b>Financial assets</b>		
Loans	146.76	-
Other financial Assets	84.77	198.44
Deferred tax assets (net)	53.92	52.52
Other non-current assets	848.83	379.95
<b>Total non-current assets</b>	<b>3,495.24</b>	<b>1,687.89</b>
<b>Current assets</b>		
Inventory	-	39.79
<b>Financial assets</b>		
Investments	2,104.84	2,531.91
Loans	350.00	345.00
Trade receivables	4,083.14	2,978.47
Cash and cash equivalents	300.79	430.38
Other bank balances	175.46	29.97
Other financial Assets	857.77	273.16
Current Tax Assets (net)	8.80	-
Other current assets	506.41	1,638.88
<b>Total current assets</b>	<b>8,387.21</b>	<b>8,267.56</b>
<b>Total assets</b>	<b>11,882.45</b>	<b>9,955.45</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	1,437.44	1,395.53
<b>Other equity</b>		
Other Reserve	8,913.61	7,263.87
<b>Total equity</b>	<b>10,351.05</b>	<b>8,659.40</b>
<b>Non controlling interest</b>	<b>33.45</b>	<b>33.20</b>
	<b>10,384.50</b>	<b>8,692.60</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial Liabilities</b>		
Lease Liabilities	182.32	289.97
Borrowings	51.13	108.08
Provisions	64.32	45.75
<b>Total non-current liabilities</b>	<b>297.77</b>	<b>443.80</b>
<b>Current liabilities</b>		
Contract liability	-	-
<b>Financial Liabilities</b>		
Lease Liabilities	150.92	228.00
Borrowings	546.40	77.63
Trade payables		
A) total outstanding dues of micro enterprises and small enterprises;	11.94	4.59
B) total outstanding dues of creditors other than micro enterprises and small enterprises	43.75	110.12
Others Financial Liabilities	141.98	48.07
Other current liabilities	180.36	130.72
Provisions	6.94	1.02
Liabilities for current tax (net)	117.89	218.90
<b>Total current liabilities</b>	<b>1,200.18</b>	<b>819.05</b>
<b>Total liabilities</b>	<b>1,497.95</b>	<b>1,262.85</b>
<b>Total equity and liabilities</b>	<b>11,882.45</b>	<b>9,955.45</b>

Refer notes to the statement of consolidated audited financial results for the half year and year ended March 31, 2026.

Place: New Delhi  
Date: May 28, 2026



For and on behalf of the Board of Directors of  
DUDIGITAL GLOBAL LIMITED

For DUDIGITAL GLOBAL LIMITED

Madhurima Rai  
Managing Director  
DIN: 00239410

Director/Authorised Signatory

**DUDIGITAL GLOBAL LIMITED**  
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016  
CIN: L74110DL2007PLC171939  
Statement of Audited Consolidated financial results for the half year and year ended March 31, 2026

(All amounts are in INR lacs unless otherwise stated)

Particulars	For the Half Year ended					
	March 31, 2026		September 30, 2025		March 31, 2025	
	(Audited) (Note-3)	(Unaudited)	(Audited) (Note-3)	(Audited)	(Audited)	(Audited)
<b>Income</b>						
I Revenue from operations	2,389.78	3,077.47	2,250.70	5,467.25	4,815.86	
II Other income	328.22	199.06	153.01	527.28	569.89	
III Total revenue (I+II)	2,718.00	3,276.53	2,403.71	5,994.53	5,385.75	
<b>IV Expenses</b>						
Direct cost			53.24	551.54	95.78	
Employee benefits expense	224.99	326.55	945.40	2,504.86	1,730.86	
Depreciation expense	1,237.49	1,267.37	246.36	434.03	351.64	
Finance costs	253.94	180.09	108.06	156.73	263.09	
Other expenses	68.92	87.81	1,082.71	1,661.23	2,349.19	
Total expense (IV)	2,783.66	2,524.73	2,435.77	5,308.39	4,790.56	
V Profit/(Loss) before share of profit of an associate and tax (III-IV)	(65.66)	751.80	(32.06)	686.14	595.19	
Profit for the period / year	(65.66)	751.80	(32.06)	686.14	595.19	
<b>VI Tax expenses</b>						
Current Tax	(71.66)	155.23	75.92	83.57	275.87	
Adjustment of tax relating to earlier year	2.20	-	2.24	2.20	2.24	
Deferred Tax	(0.17)	(1.24)	(38.50)	(1.41)	(22.70)	
Total Tax Expenses (VI)	(69.63)	153.99	39.66	84.36	255.41	
VII Profit/(Loss) for the period/ year (V-VI)	3.97	597.81	(71.72)	601.78	339.78	
<b>VIII Other comprehensive income</b>						
Items that will not be reclassified to profit or loss						
-Remeasurement gains on exchange differences on translation of foreign operation	382.76	(9.99)	98.25	372.77	124.77	
-Remeasurement of the defined benefit plan	7.08	10.65	5.31	17.73	13.14	
-Income tax relating to item that will not be reclassified to profit or loss	(1.37)	(2.32)	(1.13)	(3.69)	(2.55)	
IX Total other comprehensive income, net of tax	388.47	(1.66)	102.43	386.81	135.36	
Total comprehensive income for the period/ year (VII + IX)	392.44	596.15	30.71	988.59	475.14	
<b>Loss for the year attributable to:</b>						
Equity holders of the Parent	(23.62)	599.76	(61.20)	576.14	343.28	
Non-controlling interest	27.59	(1.95)	(10.50)	25.64	(3.50)	
	3.97	597.81	(71.70)	601.78	339.78	
<b>Other comprehensive income is attributable to:</b>						
Equity holders of the Parent	395.24	(1.69)	102.56	393.55	135.31	
Non-controlling interest	(6.76)	0.02	(0.12)	(6.74)	0.05	
	388.47	(1.67)	102.44	386.81	135.36	
<b>Total comprehensive loss is attributable to:</b>						
Equity holders of the Parent	371.61	598.07	41.34	969.68	478.59	
Non-controlling interest	20.83	(1.93)	(10.63)	18.90	(3.45)	
	392.44	596.14	30.71	988.58	475.14	
<b>Paid up equity share capital (face value of INR 2 each)</b>						
Other Equity	1,437.44	1,436.78	1,395.53	1,437.44	1,395.53	
				8,913.61	7,263.87	
<b>Earnings per equity share (face value of INR 2 each) (net annualised for half year ended):</b>						
(1) Basic (in INR)	(0.03)	0.84	(0.10)	0.80	0.49	
(2) Diluted (in INR)	(0.03)	0.84	(0.08)	0.80	0.38	

Refer notes to the statement of consolidated audited financial results for the half year and year ended March 31, 2026.

Place: New Delhi  
Date: May 28, 2026



For and on behalf of the Board of Directors of  
DUDIGITAL GLOBAL LIMITED  
For DUDIGITAL GLOBAL LIMITED

Madhurima Rai  
Managing Director  
DIN: 00239410

Director/Authorised Signatory

**DUDIGITAL GLOBAL LIMITED**  
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016  
CIN: L7410DL2007PLC171939  
Audited Consolidated Statement of Cash flows for the year ended March 31, 2026

Particulars	(All amounts are in INR lacs unless otherwise stated)	
	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Audited)
<b>A. Cash flow from operating activities</b>		
Profit before tax	686.14	595.19
Adjustments for:		
Depreciation and amortisation expense	434.03	351.64
Provision for expected credit loss	104.54	63.91
Profit on sale of equity instruments	(23.08)	-
Advances written off	10.79	-
Provision for doubtful advance/expense	(10.41)	-
RFO expense amortised	9.47	9.47
Fair value loss / (income) on investments	(1.44)	(1.78)
Profit on sale of property plant and equipment and intangible assets	(1.93)	-
Interest expenses:		
- On Vehicle loan from bank	10.93	10.76
- On lease liabilities	43.50	60.49
- Others	57.42	74.63
ESOP/ESPS expense	291.70	176.80
Interest income:		
- Fixed deposits	(7.48)	(58.92)
- Loan and others	(126.54)	(99.54)
- On financial assets carried at amortized cost	(4.93)	(0.17)
Gain on sale of mutual fund	(0.44)	-
Gain on termination of lease	(0.69)	-
Liability written back	(25.89)	(22.79)
<b>Change in assets and liabilities:</b>	<b>1,356.29</b>	<b>1,159.69</b>
(Increase) / decrease in Inventories	39.79	4.79
(Increase) / decrease in trade receivables	(1,209.22)	(1,858.86)
(Increase) / decrease other financial assets	(453.17)	(34.66)
(Increase) / decrease other non-current Assets	3.80	19.21
(Increase) / decrease other current Assets	1,123.00	(916.10)
Increase / (decrease) in trade payables	(35.56)	(68.01)
Increase / (decrease) provisions	42.22	31.19
Increase / (decrease) other financial liabilities	128.31	8.05
Increase / (decrease) other current liabilities	49.64	2.58
Cash generated from operations	<b>1,047.38</b>	<b>(1,652.11)</b>
Income tax paid (ref)	(199.28)	(163.18)
<b>Net cash generated from operating activities</b>	<b>848.02</b>	<b>(1,815.29)</b>
<b>B. Cash flows from investing activities</b>		
Purchase of property, plant and equipment including intangible assets, CWIP and intangible assets under development	(1,677.47)	(588.51)
Sale of property plant and equipment and intangible assets	48.99	-
Investment in current and non current investments	(127.85)	(155.02)
Loan to others	(151.76)	(325.00)
Interest received	120.90	153.70
(Investments) / redemption of fixed deposits	(145.49)	2,469.40
<b>Net cash used in investing activities</b>	<b>(1,832.78)</b>	<b>1,554.57</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issuance of Equity share capital (including security premium)	11.19	8.91
Money received against share warrant	508.56	210.00
Proceeds from share money deposits by NCI in subsidiary	(18.65)	16.18
Proceeds / (Repayments) of Borrowings	411.83	(386.97)
Interest paid	(102.75)	(48.09)
Repayment of Lease Liability	(227.78)	(216.19)
<b>Net cash used in financing activities</b>	<b>582.40</b>	<b>(416.10)</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(502.36)</b>	<b>(676.83)</b>
Net exchange difference	372.77	124.75
Cash and cash equivalents at the beginning of the year	430.38	982.51
<b>Cash and cash equivalents at year end</b>	<b>360.79</b>	<b>430.38</b>
<b>Cash and cash equivalents comprises:</b>		
Balances with banks:		
- On current accounts	219.59	332.02
- Deposits with original maturity of less than three months	51.61	-
Cash on hand	20.38	56.23
Fund in transit	1.63	-
Cheques in hand	-	35.35
Foreign Currency in Hand	7.58	6.78
<b>Total cash and cash equivalents</b>	<b>360.79</b>	<b>430.38</b>

Refer notes to the statement of consolidated audited financial results for the half year and year ended March 31, 2026.

Place: New Delhi  
Date: May 28, 2026



For and on behalf of the Board of Directors of  
**DUDIGITAL GLOBAL LIMITED**  
**For DUDIGITAL GLOBAL LIMITED**

Madhviraj Raj  
Managing Director  
DIN: 00239410

*Madhviraj Raj*  
Director/Authorised Signatory

**DUDIGITAL GLOBAL LIMITED**  
**Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016**  
**CIN: L74110DL2007PLC171939**

**Notes to the statement of audited consolidated financial results for half year and year ended March 31, 2026**

- 1 This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
- 2 The Audited consolidated financial results for the half year 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 28, 2026.
- 3 The figures of the last half year are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and March 31, 2025 and the unaudited published year-to-date figures up to September 30, 2025 and September 30, 2024 respectively, being the date of the end of the half year of the financial year which were subjected to limited review.
- 4 The consolidated financial results of the Company comprising its subsidiaries (together "the Group") includes the results of the following entities:

Name of the Entity	Country of incorporation	% holding of the Company	
		March 31, 2026	March 31, 2025
DuDigital BD Private Limited	Indian	98.42%	98.42%
Intermobility Visa Solution Private limited	Indian	100.00%	100.00%
DuDigital Worldwide Private Limited	Indian	100.00%	100.00%
OSC Global Processing Private Limited	Indian	95.36%	95.36%
DuDigital Global LLC	UAE	100.00%	100.00%
DuVerify L.L.C-FZ	UAE	60.00%	60.00%
Virtuworld Tourism LLC	UAE	100.00%	100.00%
Du Digital Technologies Limited	Bangladesh	50.00%	50.00%
Dudigital Global (Korea) LLC*	Republic of Korea	100.00%	NA
Dudigital Global (Thailand ) Co. Ltd.**	Thailand	49.00%	NA

\*During the year the Holding Company has made an investment of KRW 200,000,000 (equivalent to approximately USD 150,000; equivalent INR of 127.16 lacs) in Dudigital Global (Korea) LLC, a wholly owned subsidiary incorporated in Seoul, South Korea, by way of subscription to 200,000 equity shares of KRW 1,000 each.

\*\*During the year Dudigital Global LLC, the subsidiary of the Holding Company has made an investment of THB 10,00,000 in Dudigital Global (Thailand) Co. Ltd., a subsidiary incorporated in Bangkok, Thailand, by way of subscription to 100 equity shares of THB 10,000 each.

- 5 Virtuworld Tourism LLC, a wholly owned subsidiary of the Holding Company, has entered into a Share Purchase Agreement ("SPA") dated January 20, 2026 for the proposed acquisition of 10% equity share capital of Stellar Arena SDN. BHD., in a tranche-based manner, subject to completion of conditions and terms stipulated in the SPA. Further, the total investment of USD 800,000 is to be transferred in multiple tranches over a period of 18 months. During the year ended 31 March 2026, the company has transferred USD 615,000 as part payment in accordance with the terms of SPA.
- 6 During the financial year ending March 31, 2024, the Preferential Issue Committee of Board of Directors of the Holding Company in meeting dated January 30, 2024 has approved for issue and allotment of 1,92,00,000 Convertible Warrants (hereinafter referred to as "Warrants") in dematerialized form at an issue price of Rs. 50/- each on a preferential basis for an aggregate amount of Rs. 9,600 lacs (Rupees Ninety-Six Crores Only) against receipt of Rs. 2,400 lacs (Rupees Twenty-Four crores only) as Warrant Subscription; amount being equivalent to 25% of the total consideration, with each Warrant convertible into one equity share of the Company within a period of 18 months from the date of allotment of Warrants at a conversion price of Rs.50/- per Warrant (including Rs. 48/- towards share premium), to the Allottees ("Allottees") of share warrant. The Company has received INR 210.00 lacs during the financial year ended March 31, 2025 and INR 508.56 lacs during the financial year ended March 31, 2026 from the share warrant holders.  
  
Warrant holders holding 17,283,840 share warrants did not exercise the conversion option within 18 months from the date of allotment i.e. July 30, 2025; hence, Preferential Issue Committee of Board of Directors in the meeting dated August 04, 2025 has approved the forfeiture of the money received from the share warrant holders. The amount forfeited has been transferred to capital reserve during the year.
- 7 The Holding Company has received summon dated January 24, 2023 from Investigating authority of Securities and Exchange Board of India seeking some information/explanation from the company. The company has furnished details as requested via reply letter dated February 01, 2023. Further information was requested via Email dated March 20, 2023 against which information was furnished dated March 30, 2023. There is no update/revert on the matter from the investigating authority till the date of these financial results.
- 8 The Holding Company has received multiple notices from NSE seeking the financial and other informations from the Holding Company; these notices have been appropriately replied by the Holding Company within the timeframe as required. The Holding Company has not received any notice / intimation post October 06, 2025, whose response was submitted on October 16, 2025 by the Holding Company.



For DUDIGITAL GLOBAL LIMITED

*Madhulina*  
 Director/Authorised Signatory

**DUDIGITAL GLOBAL LIMITED**

**Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016**

**CIN: L74110DL2007PLC171939**

**Notes to the statement of audited consolidated financial results for half year and year ended March 31, 2026**

- 9 The Group operates in single business segment i.e. travel management, visa processing, support and other allied services service which is considered to be the only Reportable segment in terms of INDAS.
- 10 DuDigital Worldwide Private Limited ("the Subsidiary Company") does not have any revenue from operations during the period which creates significant doubt on the Company's ability to continue as a going concern. Management of the Company is continuously exploring new business prospects and has a positive outlook in getting breakthrough with new clients. The Holding Company; DuDigital Global Limited has agreed to provide further financial assistance to meet its obligation till the time of revival of business of the Company. The Management does not foreseen to liquidate the Company in near future and are confident of meeting its operating expense as and when fall due with the financial assistance from the Holding Company basis which these financial statement have been prepared on going concern basis.
- 11 OSC Global Processing Private Limited ("the Subsidiary Company") has incurred accumulated losses of INR 257.77 lacs and has negative net worth of INR 246.77 lacs as at March 31, 2026, which creates doubt on the entity's ability to continue as going concern. The Holding Company; DUDigital Global Limited has agreed to provide further financial assistance to meet its obligation. The Management does not foreseen to liquidate the Company in near future and are confident of meeting its operating expense as and when fall due with the financial assistance from the Holding Company basis which these financial results have been prepared on going concern basis.
- 12 Certain trade receivable balances (net of subsequent collections) in the foreign subsidiaries of the Group amounting to INR 3,052.57 lacs as at March 31, 2026. The recoverability of these balances is dependent upon the outcome of ongoing collection efforts and management's assessment of the expected realization from the customers. Management has evaluated the recoverability of the aforesaid receivables and has made provision for expected credit losses in accordance with the requirements of Ind AS 109 – Financial Instruments, wherever considered necessary.
- 13 Previous period numbers have been regrouped wherever applicable, to the extent possible, to confirm to the current period presentation.

Place: New Delhi  
Date: May 28, 2026



**For and on behalf of the Board of Directors of  
DUDIGITAL GLOBAL LIMITED**

**For DUDIGITAL GLOBAL LIMITED**

**Madburima Rai**  
Managing Director  
DIN: 00239410

*Madburima Rai*  
Director/Authorised Signatory

Date: May 28, 2026

To,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1,  
Block G, Bandra Kurla Complex, Bandra (E),  
Mumbai – 400051

NSE Symbol - DUGLOBAL

**Sub: Audit Report with Un-modified Opinion, on Audited Annual Financial Results for the financial year ended March 31, 2026, both on Standalone and Consolidated basis.**

**Ref: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").**

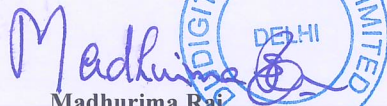
Dear Sir/Ma'am,

Pursuant to Regulation 33(3) of the SEBI Listing Regulations, the Board of Directors of the Company at its meeting held today i.e. May 28, 2026 has considered and approved the Audited Annual Financial Results of the Company for the financial year ended March 31, 2026, both on Standalone and Consolidated basis.

In compliance with Regulation 33(3)(d) of the SEBI Listing Regulations and as amended, we hereby declare that M/s Mukesh Raj & Co, Chartered Accountants, Statutory Auditors of the Company have issued Audit Reports with Un-modified Opinion on the Audited Annual Financial Results of the Company, for the financial year ended March 31, 2026, on Standalone and Consolidated basis.

This is for your information and records.

For Dudigital Global Limited

  
Madhurima Rai  
(Managing Director)  
DIN: 00239410

  
Ankit Agarwal  
(Chief Financial Officer)

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DUDigital Global Limited

E - [cs@dudigitalglobal.com](mailto:cs@dudigitalglobal.com), W - [dudigitalglobal.com](http://dudigitalglobal.com), T - 011-40450533 CIN: L74110DL2007PLC171939  
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