

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

**Date: 27<sup>th</sup> May, 2025**

**Company Code - DUGLOBAL**

**Subject: Outcome of the Meeting of the Board of Directors held on Tuesday, May 27, 2025.**

**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 read with Schedule III 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 its meeting held today i.e. Tuesday, 27<sup>th</sup> May, 2025 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 financials year ended 31<sup>st</sup> March, 2025 both standalone and consolidated basis along with the Statement of Assets and Liabilities and the Statement of cash flow as on that date.

The abovementioned results have been duly reviewed by the Audit Committee and audited by M/s Mukesh Raj & Co., 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/>

2. Appointment of C T & Company, Company Secretaries, New Delhi (Firm Registration No.- P2014DE054100) holding a valid certificate of peer review issued by the Institute of Company Secretaries of India as the Secretarial Auditor of the Company for the Financial Year 2025-26. The relevant details as per **SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023** is hereby attached as ‘Annexure-1’.

**DUDIGITAL GLOBAL LIMITED**

**CIN: L74110DL2007PLC171939**

**Registered Address: C-4, SDA Community Centre, Hauz Khas, New Delhi - 110016**

**Contact No: 011-40450533, Website: [www.dudigitalglobal.com](http://www.dudigitalglobal.com), E-mail: [cs@dudigitalglobal.com](mailto:cs@dudigitalglobal.com)**

3. Re-appointment of M/s B Gupta Associates, Chartered Accountants, New Delhi (Firm Registration No: 032500C) as the Internal Auditors of the Company for the Financial Year 2025-26. The relevant details as per **SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023** is hereby attached as 'Annexure-1'.

The meeting of the Board of Directors commenced at 3:30 PM and concluded at 05.15 PM.

You are requested to take the above information on record.

Thanking You,

**FOR DUDIGITAL GLOBAL LIMITED**

**Lalit Chawla**  
**Company Secretary and Compliance Officer**  
**M. No. F 7825**

**‘Annexure-1’**

1.	Reason for change viz. appointment, <del>resignation,</del> <del>removal, death or otherwise;</del>	Appointment of M/s C T & Company. Company Secretaries as the Secretarial Auditor of the Company for the Financial Year 2025-26	Appointment of M/s B Gupta Associates, Chartered Accountants, New Delhi (FRN 032500C) as the Internal Auditor of the Company for the Financial Year 2025-26
2.	Date of appointment/ <del>cessation (as applicable)</del> & terms of appointment;	Date of Appointment: 27 <sup>th</sup> May, 2025 Term of Appointment: 1 year	Date of Appointment: 27 <sup>th</sup> May, 2025 Term of Appointment: 1 year
3	Brief Profile	CT and Company, Company Secretaries is a peer-reviewed firm with a team of more than 15 people including 6 Company Secretaries. The firm specializes in providing secretarial audit and other corporate law matters and advisory & compliance services in the field of Company Law, FEMA & RBI, SEBI Listing Regulations, Secretarial Audits & due diligence of various Indian Listed or Unlisted Companies including subsidiaries of Foreign Companies in India and appearances for NCLT matters, and transaction support.	B Gupta & Associates, Chartered Accountant firm based out of New Delhi with an industry experience of over 15 years.

**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 (formerly known as "DU Digital Technologies 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 (formerly known as "DU Digital Technologies Limited") ("the Company") for the half-year ended March 31, 2025 and for the year ended March 31, 2025 ("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, 2025 and for the year ended March 31, 2025.

**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, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the half year ended September 30, 2024 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**

**MUKESH  
GOEL**

Digitally signed by  
MUKESH GOEL  
Date: 2025.05.27  
17:24:49 +05'30'



**per Mukesh Goel**

Partner

Membership No.: 094837

**UDIN: 25094837BMKYYK8521**

Place: New Delhi

Date: May 27, 2025

**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, 2025

(All amounts are in INR lacs unless otherwise stated)

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	434.92	347.83
Right-of-use assets	433.67	497.70
Intangible assets	0.63	1.41
Intangible assets under development	24.45	92.46
<b>Financial assets</b>		
Investments	2,547.86	1,512.29
Loan	963.86	963.86
Other financial assets	188.35	71.20
Deferred tax assets (net)	44.20	21.50
Other non-current assets	379.95	22.15
<b>Total non-current assets</b>	<b>5,017.89</b>	<b>3,530.40</b>
<b>Current assets</b>		
<b>Financial assets</b>		
Investments	624.59	26.33
Loans	1,200.90	421.71
Trade receivables	1,459.32	839.29
Cash and cash equivalents	202.42	593.78
Other bank balances	29.72	2,534.60
Other financial Assets	400.96	219.20
Current Tax Assets (net)	-	-
Other current assets	509.66	443.94
<b>Total current assets</b>	<b>4,427.57</b>	<b>5,078.85</b>
<b>Total assets</b>	<b>9,445.46</b>	<b>8,609.25</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	1,395.53	1,394.82
Other equity	7,098.36	6,397.35
<b>Total equity</b>	<b>8,493.89</b>	<b>7,792.17</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
Lease Liabilities	289.98	355.43
Borrowings	108.08	59.85
Provisions	37.72	21.86
<b>Total non-current liabilities</b>	<b>435.78</b>	<b>437.14</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
Lease Liabilities	225.69	161.10
Borrowings	50.35	12.83
Trade payables		
A) total outstanding dues of micro enterprises and small enterprises;	3.62	0.62
B) total outstanding dues of creditors other than micro enterprises and small enterprises	81.94	87.74
Other current liabilities	97.40	55.25
Provisions	0.88	0.49
Liabilities for current tax (net)	55.91	61.91
<b>Total current liabilities</b>	<b>515.79</b>	<b>379.94</b>
<b>Total liabilities</b>	<b>951.57</b>	<b>817.08</b>
<b>Total equity and liabilities</b>	<b>9,445.46</b>	<b>8,609.25</b>

Refer note to statement of Audited standalone financial results for the half year and year ended March 31, 2025

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

*Madhurima Rai*  
**Madhurima Rai**  
Managing Director  
DIN: 00239410

Place: New Delhi  
Date: May 27, 2025



**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, 2025

(All amounts are in INR lacs unless otherwise stated)

Particulars	For the Half Year ended			For the Year Ended	
	March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Refer note 3		Refer note 3		
I Revenue from operations	1,380.21	1,418.65	710.98	2,798.86	1,610.37
II Other income	173.65	137.06	43.32	310.71	181.13
III Total income (I + II)	1,553.86	1,555.71	754.30	3,109.57	1,791.50
IV Expenses					
Overseas visa system charges	130.73	36.61	60.27	167.34	123.75
Employee benefits expense	677.36	513.67	217.76	1,191.03	452.81
Finance cost	46.10	45.08	35.81	91.18	76.75
Depreciation and amortisation expense	179.97	138.84	54.70	318.81	122.27
Other expenses	399.87	546.51	278.50	946.38	692.46
Total expenses (IV)	1,434.03	1,280.71	647.04	2,714.74	1,468.04
V Profit/(Loss) before tax (III-IV)	119.83	275.00	107.26	394.83	323.46
VI Tax expense:					
Current tax	36.97	82.13	29.50	119.10	126.93
Adjustment of tax relating to earlier periods	-	-	-	-	-
Deferred tax	(38.50)	15.80	0.56	(22.70)	(10.08)
Total tax expense	(1.54)	97.93	30.06	96.40	116.85
VII Profit/(Loss) for the year/period (V-VI)	121.36	177.07	77.20	298.43	206.61
VIII Other comprehensive income					
Items that will not be reclassified to profit or loss					
-Remeasurement of the defined benefit plan	4.50	5.64	(1.92)	10.14	(0.89)
-Income tax relating to item that will not be reclassified to profit or loss	(1.13)	(1.42)	0.44	(2.55)	0.22
IX Total other comprehensive income	3.37	4.22	(1.48)	7.59	(0.67)
X Total comprehensive income for the year/period (VII + IX)	124.73	181.29	75.72	306.02	205.94
Paid-up equity share capital (face value INR 2/- per equity share)	1,395.53	1,394.82	1,162.21	1,395.53	1,394.82
Other equity				7,098.36	6,397.35
Earnings per equity share (face value of INR 2 each):					
(1) Basic (in INR)	0.17	0.25	0.13	0.43	0.33
(2) Diluted (in INR)	0.14	0.25	0.13	0.33	0.33

Refer note to statement of Audited standalone financial results for the half year and year ended March 31, 2025

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

*Madhurima Rai*  
**Madhurima Rai**  
Managing Director  
DIN: 00239410



Place: New Delhi  
Date: May 27, 2025



**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, 2025**

(All amounts are in INR lacs unless otherwise stated)

Particulars	Year ended March 31, 2025 (Audited)	Year ended March 31, 2024 (Audited)
<b>A. Cash flow from operating activities</b>		
Profit for the year	394.83	323.46
Adjustments for:		
Depreciation and amortisation expense	318.81	122.27
Interest Expense		
- On vehicle loan from bank	10.76	6.48
-On lease liabilities	60.14	46.28
-Others	6.89	8.93
IPO expenses amortised	9.47	9.47
Provision for doubtful receivables	-	5.09
Provision for doubtful advance	10.41	43.87
Employee Stock Option Plan	176.80	20.88
Loss on sale of equity instruments	-	109.34
Liquidation damages on loss on sale of equity shares	-	(109.34)
Interest income		
- Fixed deposits	(58.81)	(105.49)
- loan to related parties and others	(217.36)	(35.64)
- financial assets carried at amortised cost	(4.35)	(2.69)
- Income tax refund	-	(1.08)
- others	-	(2.19)
Fair value gain on mutual funds	(1.68)	(1.53)
Income on cessation of lease liability	-	(3.12)
Liability written back	-	(1.02)
Profit on sale of intangible assets	(18.49)	-
<b>Changes in assets and liabilities:</b>	687.42	433.97
(Increase) / decrease trade receivables	(620.03)	(520.11)
(Increase) / decrease other non-current assets	12.41	21.41
(Increase) / decrease other financial asset	(183.56)	112.67
(Increase) / decrease other current Assets	(85.60)	(358.75)
Increase / (decrease) trade payables	(2.83)	(214.71)
Increase / (decrease) provisions	26.40	14.95
Increase / (decrease) other Current Liabilities	42.15	(37.48)
<b>Cash generated from operations</b>	(123.64)	(548.05)
Income tax paid (net)	(127.67)	(43.08)
<b>Net cash generated from operating activities</b>	(A) (251.31)	(591.13)
<b>B. Cash flows from investing activities</b>		
Purchase of property, plant and equipment (including intangible assets)	(583.08)	(196.64)
Sale of Intangible Asset	(0.00)	-
Investment / (realisation) from mutual funds (net)	-	-
Investment in non current investments	(1,035.57)	(1,310.87)
Investment in equity instruments	-	(112.77)
Investment in current investment	(596.58)	-
Loan to related parties	(779.20)	(1,385.57)
Interest received	276.17	(98.21)
Deposits with original maturity for more than three months but less than twelve months	2,504.87	(1,073.46)
<b>Net cash used in investing activities</b>	(B) (213.39)	(4,177.52)
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of Equity Share Capital (including security premium and net of share issue expenses)	8.91	2,950.66
Money received against share warrant	210.00	2,400.00
Share issue expenses	-	-
Proceeds / (Repayment) of Borrowings	85.75	1.69
Interest paid	(17.66)	(15.41)
Repayment of Lease Liability	(213.66)	(116.90)
<b>Net cash used in financing activities</b>	(C) 73.34	5,220.04
<b>Net increase in cash and cash equivalents</b>	(A+B+C) (391.36)	451.40
Cash and cash equivalents at the beginning of the period / year	593.78	142.38
<b>Cash and cash equivalents at period / year end</b>	202.42	593.78
<b>Cash and cash equivalents comprises:</b>		
Balances with banks:		
- On current accounts	127.43	139.36
Balance in demat account	-	144.05
Foreign currency in hand	6.78	4.56
Cash on hand	32.85	8.19
Cheques in hand	35.36	9.08
Fund in transit	-	288.54
<b>Total cash and cash equivalents</b>	202.42	593.78

Refer note to statement of Audited standalone financial results for the half year and year ended March 31, 2025

Place: New Delhi  
Date: May 27, 2025

For and on behalf of the Board of Directors of  
**DUDIGITAL GLOBAL LIMITED**  
  
**Madhurima Rai**  
Managing Director  
DIN: 00239410



**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, 2025**

- 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, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 27, 2025.
- 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, 2025 and March 31, 2024 and the unaudited published year-to-date figures up to September 30, 2024 and September 30, 2023 respectively, being the date of the end of the half year of the financial year which were subjected to limited review.
- 4 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 5 During the financial year ending March 31, 2024, The Company has issued 4,35,82,800 bonus shares fully paid-up Equity shares of Rs. 2/- (Rupees Two) each as fully paid-up Equity Shares in proportion of 3 (Three) new fully paid-up Equity Shares for every 1 (One) existing fully paid-up Equity Shares to the eligible shareholders of the Company. The bonus issue was approved in Board meeting dated April 27, 2023. Consequent to this bonus issue, the earnings per share has been adjusted for previous periods presented in accordance with Ind AS 33, Earnings per share.
- 6 During the financial year ending March 31, 2024, the Right Issue Committee of Board of Directors in meeting dated October 27, 2023 has approved allotment of right issue i.e. 11,622,000 equity shares having face value of INR 2/- each for cash at a premium of Rs. 24.50 per share to the eligible Shareholders after obtaining necessary approval's from Regulatory Authorities.
- 7 During the financial year ending March 31, 2024, the Preferential Issue Committee of Board of Directors 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. During the current year the Company has received INR 210.00 lacs from the share warrant holders.
- 8 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.
- 9 The company operates in single business segment i.e. visa processing service and associated business licensing services which is considered to be the only Reportable segment in terms of IndAS.
- 10 Previous period numbers have been regrouped wherever applicable, to the extent possible, to confirm to the current period presentation.

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

*Madhurima Rai*

**Madhurima Rai**  
Managing Director  
DIN: 00239410



Place: New Delhi  
Date: May 27, 2025

**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** (formerly known as "DU Digital Technologies 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 (formerly known as "DU Digital Technologies Limited") ("Holding Company") and its subsidiaries (the Holding Company, its subsidiaries together referred to as "the Group") for the half-year ended March 31, 2025 and for the year ended March 31, 2025 ("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 (Formerly known as Window Malay Visa Private Limited)
  - c. OSC Global Processing Private Limited
  - d. DuDigital Worldwide Private Limited
  - e. DuDigital Global LLC
  - f. DuVerify L.L.C-FZ- subsidiary w.e.f. May 08, 2023
  - g. Virtuworlde Tourism LLC - subsidiary w.e.f. Feb 12, 2024
- 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, 2025 and for the year ended March 31, 2025.

**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 840.81 lacs as at March 31, 2025, total revenues of INR 398.41 lacs and INR 1,341.37, total net profit/(loss) after tax of INR (134.06) lacs and INR (435.90) lacs, total comprehensive income/(loss) of INR (133.25) lacs and INR (432.90) lacs, for the half-year and the year ended on that date respectively, and net cash inflow / (outflows) of INR 67.40 lacs for the year ended March 31, 2025, as considered in the Statement which have been audited by their respective independent auditors.

#### **The audit report of 4 of the subsidiaries contains Emphasis of Matter on Material Uncertainty Related to Going Concern as follows:**

- a) We draw attention to Note no. 11 in the notes to financial results, relating to one of the subsidiary; Intermobility Visa Solution Private limited (Formerly known as Window Malay Visa Private Limited) ("the Subsidiary Company") that the Subsidiary Company has incurred accumulated losses of INR 17.63 lacs and has negative net worth of INR 16.63 lacs till March 31, 2024. Though, the Company has incurred profit of INR 33.12 lacs



during the financial year 2024-25 but still the Management is in the process of stabilising the revenue stream through securing new contracts. There exists doubt on the entity's ability to continue as going concern till the revival of business of the Company. The Holding Company; DUDigital Global Limited has agreed to provide further financial assistance to meet its future obligations. 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.

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

- b) We draw attention to Note no. 12 in the notes to financial results, relating to one of the subsidiary; DuDigital BD Private Limited ("the Subsidiary Company") that the Subsidiary Company has incurred loss of INR 177.99 lacs during the year ended March 31, 2025 and has accumulated losses of INR 245.04 lacs and has negative net worth of INR 214.04 lacs as at March 31, 2025, 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 future 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.

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

- c) We draw attention to Note no. 13 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 loss of INR 287.14 lacs during the year ended March 31, 2025 and has accumulated losses of INR 254.46 lacs and negative net worth of INR 243.46 lacs, 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 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 results have been prepared on going concern basis.

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

- d) We draw attention to Note no. 14 in the notes to financial results, relating to one of the subsidiary; DuDigital Worlwide 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; 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 results have been prepared on going concern basis.

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

- 3 Subsidiary located outside India whose audited financial results includes total assets of Rs. 5,721.16 lacs as at March 31, 2025, total revenues of INR 1,311.43 lacs and INR 3,068.60 lacs, total net profit /(loss) after tax of INR (17.49) lacs and INR 526.32 lacs, and total comprehensive income of INR (17.49) lacs and INR 526.32 lacs for the half-year and the year ended on that date respectively, and net cash inflows / (outflow) of Rs. (236.73) lacs for the year ended March 31, 2025, 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 in UAE 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.

The Statement includes the results for the half-year ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the half year ended September 30, 2024 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

**MUKESH  
GOEL**

Digitally signed by  
MUKESH GOEL  
Date: 2025.05.27  
17:31:54 +05'30'



**per Mukesh Goel**

Partner

Membership No.: 094837

UDIN: 25094837BMKYYL9969

Place: New Delhi

Date: May 27, 2025

**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, 2025


Particulars	(All amounts are in INR lacs unless otherwise stated)	
	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	495.06	428.90
Right-of-use assets	435.58	501.72
Intangible assets	101.89	13.93
Intangible asset under development	24.45	92.45
<b>Financial assets</b>		
Investments	-	1,530.00
Other financial Assets	198.44	42.43
Deferred tax assets (net)	52.52	29.81
Other non-current assets	379.95	28.95
<b>Total non-current assets</b>	<b>1,687.89</b>	<b>2,668.19</b>
<b>Current assets</b>		
Inventory*	39.79	44.58
<b>Financial assets</b>		
Investments	2,531.91	845.10
Loans	345.00	20.00
Trade receivables	2,978.47	1,119.60
Cash and cash equivalents	430.38	982.51
Other bank balances	29.97	2,534.82
Other financial Assets	273.16	354.12
Other current assets	1,638.88	796.17
<b>Total current assets</b>	<b>8,267.56</b>	<b>6,696.90</b>
<b>Total assets</b>	<b>9,955.45</b>	<b>9,365.09</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	1,395.53	1,394.82
Other equity	7,210.66	6,337.03
Capital Reserve	53.21	53.21
<b>Total equity</b>	<b>8,659.40</b>	<b>7,785.06</b>
<b>Non controlling interest</b>	<b>33.20</b>	<b>20.48</b>
	<b>8,692.60</b>	<b>7,805.54</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
Lease Liabilities	289.97	357.39
Borrowings	108.08	59.85
Provisions	45.75	28.15
<b>Total non-current liabilities</b>	<b>443.80</b>	<b>445.39</b>
<b>Current liabilities</b>		
Contract liability	35.87	3.12
<b>Financial liabilities</b>		
Lease Liabilities	228.00	163.63
Borrowings	77.63	512.83
Trade payables		
A) total outstanding dues of micro enterprises and small enterprises;	4.59	1.07
B) total outstanding dues of creditors other than micro enterprises and small enterprises	110.12	203.81
Others Financial Liabilities	48.07	2.72
Other current liabilities	94.85	125.02
Provisions	1.02	0.57
Liabilities for current tax (net)	218.90	101.41
<b>Total current liabilities</b>	<b>819.05</b>	<b>1,114.16</b>
<b>Total liabilities</b>	<b>1,262.85</b>	<b>1,559.55</b>
<b>Total equity and liabilities</b>	<b>9,955.45</b>	<b>9,365.09</b>

\*Inventory includes inventory of printed material for internal consumption.  
See accompanying notes to the statement of financial results

Place: New Delhi  
Date: May 27, 2025

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

*Madhurma Bai*  
**Madhurma Bai**  
Managing Director  
DIN: 00239410

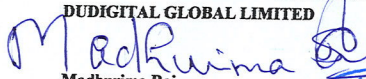


**DUDIGITAL GLOBAL LIMITED**  
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016  
CIN: L74110DL2007PLC171939  
Statement of Audited Consolidated financial results for half year and year ended March 31, 2025

Particulars	(All amounts are in INR lacs unless otherwise stated)				
	For the Half Year ended			For the Year Ended	
	March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	(Audited) (Note-3)	(Unaudited)	(Audited) (Note-3)	(Audited)	(Audited)
<b>Income</b>					
I Sale of Services					
II Other income	2,250.70	2,565.16	1,859.87	4,815.86	2,925.02
III Total revenue (I+II)	153.01	416.88	106.62	569.89	151.05
	2,403.71	2,982.03	1,966.49	5,385.75	3,076.07
<b>IV Expenses</b>					
Overseas Visa System Charges	53.24	42.54	113.98	95.78	174.25
Employee benefits expense	945.40	785.46	644.19	1,730.86	948.77
Depreciation expense	246.36	105.28	104.53	351.64	152.14
Finance costs	108.06	155.03	31.62	263.09	100.64
Other expenses	1,082.71	1,266.48	870.51	2,349.19	1,462.73
Total expense (IV)	2,435.77	2,354.79	1,764.83	4,790.56	2,838.53
<b>V Profit/(Loss) before share of profit of an associate and tax (III-IV)</b>	(32.06)	627.24	201.66	595.19	237.54
Profit for the year	(32.06)	627.24	201.66	595.19	237.54
<b>VI Tax expenses</b>					
Current Tax	75.92	199.95	128.30	275.87	157.99
Adjustment of tax relating to earlier year	2.24	-	9.77	2.24	9.77
Deferred Tax	(38.50)	15.80	(10.95)	(22.70)	(10.39)
Total Tax Expenses (VI)	39.66	215.75	127.12	255.41	157.37
<b>VII Profit/(Loss) for the year (V-VI)</b>	(71.72)	411.48	74.54	339.78	80.17
<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	98.25	26.52	12.03	124.77	13.06
-Remeasurement of the defined benefit plan	5.31	7.83	(0.03)	13.14	(2.79)
-Income tax relating to item that will not be reclassified to profit or loss	(1.13)	(1.42)	(0.41)	(2.55)	0.22
<b>IX Total other comprehensive income, net of tax</b>	102.43	32.92	11.59	135.36	10.49
<b>Total comprehensive income for the year (VII + IX)</b>	30.71	444.41	86.13	475.14	90.66
<b>Loss for the year attributable to:</b>					
Equity holders of the Parent	(61.20)	404.48	62.04	343.28	98.53
Non-controlling interest	(10.50)	7.00	12.50	(3.50)	(18.36)
	(71.70)	411.48	74.54	339.78	80.17
<b>Other comprehensive income is attributable to:</b>					
Equity holders of the Parent	102.56	32.75	11.38	135.31	11.00
Non-controlling interest	(0.12)	0.17	0.21	0.05	(0.51)
	102.44	32.92	11.59	135.36	10.49
<b>Total comprehensive loss is attributable to:</b>					
Equity holders of the Parent	41.34	437.23	73.42	478.59	109.53
Non-controlling interest	(10.63)	7.18	12.71	(3.45)	(18.87)
	30.71	444.41	86.13	475.14	90.66
<b>Paid up equity share capital ((face value of INR 2 each)</b>					
Other Equity	1,395.53	1,394.82	1,394.82	1,395.53	1,394.82
				7,263.87	6,390.24
<b>Earnings per equity share (face value of INR 2 each):</b>					
(1) Basic (in INR)	(0.10)	0.65	0.12	0.49	0.13
(2) Diluted (in INR)	(0.08)	0.65	0.12	0.38	0.13

See accompanying notes to the statement of financial results

Place: New Delhi  
Date: May 27, 2025

For and on behalf of the Board of Directors of  
**DUDIGITAL GLOBAL LIMITED**  
  
**Madhurima Rai**  
Managing Director  
DIN: 00239410





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

Audited Consolidated Statement of Cash flows for the year ended March 31, 2025

Particulars	All amounts are in INR lacs unless otherwise stated	
	Year ended March 31, 2025	Year ended March 31, 2024
	(Audited)	(Audited)
<b>A. Cash flow from operating activities</b>		
Profit before tax	595.19	237.54
Adjustments for:		
Depreciation and amortisation expense	351.64	152.14
Provision for doubtful debts	-	5.09
Provision for doubtful advances / deposits	63.91	43.87
Loss on sale of equity shares	-	284.81
Liquidation damages received on loss on sale of equity shares	-	(109.34)
Fair value loss/(income) on investment in equity instruments	(1.78)	1.65
IPO expenses amortised	9.47	9.47
Interest costs:		
- On Vehicle loan from bank	-	-
-On lease liabilities	10.76	6.48
-On Security Deposits	60.49	46.83
-Others	-	0.17
Employee Stock Option Plan	74.63	12.12
Interest income	176.80	20.88
- Fixed deposits	-	-
- On loan	(58.92)	(105.61)
- Others	(63.87)	(2.30)
- Income tax refund	(35.67)	(3.36)
-On financial assets carried at amortised cost	-	(1.08)
Fair value gain/(loss) on financial instruments at fair value through profit or loss	(0.17)	(2.36)
Cessation of Lease Liability	-	(3.12)
	(22.79)	(1.02)
<b>Changes in assets and liabilities:</b>	1,159.69	592.86
(Increase) / decrease in Inventories	4.79	(44.58)
(Increase) / decrease in trade receivables	(1,858.86)	(770.15)
(Increase) / decrease other financial assets	(34.66)	(161.56)
(Increase) / decrease other non-current Assets	19.21	(28.63)
(Increase) / decrease other current Assets	(916.10)	(604.41)
Increase / (decrease) in Contract liabilities	32.75	(3.03)
Increase / (decrease) in trade payables	(68.00)	(60.00)
Increase / (decrease) provisions	31.19	17.47
Increase / (decrease) other financial liabilities	8.05	1.22
Increase / (decrease) other Current Liabilities	(30.17)	16.47
<b>Cash generated from operations</b>	(1,652.11)	(1,044.36)
Income tax paid (net)	(163.18)	(44.41)
<b>Net cash generated from operating activities</b>	<b>A (1,815.29)</b>	<b>(1,088.77)</b>
<b>B. Cash flows from investing activities</b>		
Purchase of property, plant and equipment including intangible assets, CWIP and intangible assets under development	(588.51)	(213.08)
Investment in current and non current investments	(155.02)	(2,639.30)
Loan to others	(325.00)	-
Interest received	153.70	45.94
Investment in subsidiaries (net of cash and cash equivalent)	-	68.10
Deposits with original maturity for more than three months but less than twelve months	2,469.40	(1,072.99)
<b>Net cash used in investing activities</b>	<b>B 1,554.57</b>	<b>(3,811.33)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issuance of Equity share capital (including security premium and net off issue expenses)	8.91	2,950.66
Money received against share warrant	210.00	2,400.00
Proceeds from share money deposits by NCI in subsidiary	16.18	-
Proceeds / (Repayment) of Borrowings	(386.97)	490.30
Interest paid	(48.09)	(18.60)
Repayment of Lease Liability	(216.19)	(141.48)
<b>Net cash used in financing activities</b>	<b>C (416.16)</b>	<b>5,680.88</b>
<b>Net increase in cash and cash equivalents</b>	<b>(A+B+C) (676.88)</b>	<b>780.77</b>
Net exchange difference	124.75	13.06
Cash and cash equivalents at the beginning of the year	982.51	188.68
<b>Cash and cash equivalents at year end</b>	<b>430.38</b>	<b>982.51</b>
<b>Cash and cash equivalents comprises:</b>		
Balances with banks:		
- On current accounts	332.02	178.86
- Deposits with original maturity of less than three months	-	144.05
Cash on hand	56.23	93.05
Fund in transit	-	552.91
Cheques in hand	35.35	9.08
Foreign Currency in Hand	6.78	4.56
<b>Total cash and cash equivalents</b>	<b>430.38</b>	<b>982.51</b>

See accompanying notes to the statement of financial results

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

*Madhurima Rai*  
Madhurima Rai  
Managing Director  
DIN: 00239410



Place: New Delhi  
Date: May 27, 2025



**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, 2025**

- 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, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 27, 2025.
- 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, 2025 and March 31, 2024 and the unaudited published year-to-date figures up to September 30, 2024 and September 30, 2023 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, 2025	March 31, 2024
DuDigital BD Private Limited	Indian	98.42%	98.42%
Intermobility Visa Solution Private limited (Formerly known as Window Malay Visa Private Limited)	Indian	99.99%	99.99%
DuDigital Global LLC	UAE	100%	100%
OSC Global Processing Private Limited	Indian	95.36%	95.36%
DuDigital Worldwide Private Limited	Indian	100.00%	100.00%
DuVerify L.L.C-FZ- subsidiary w.e.f. May 08, 2023	UAE	60.00%	60.00%
Virtuworld Tourism LLC - subsidiary w.e.f. Feb 12, 2024	UAE	100.00%	100.00%

- 5 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 6 During the financial year ending March 31, 2024, The Holding Company has issued 4,35,82,800 bonus shares fully paid-up Equity shares of Rs. 2/- (Rupees Two) each as fully paid-up Equity Shares in proportion of 3 (Three) new fully paid-up Equity Shares for every 1 (One) existing fully paid-up Equity Shares to the eligible shareholders of the Company. The bonus issue was approved in Board meeting dated June 05, 2023. Consequent to this bonus issue, the earnings per share has been adjusted for previous periods presented in accordance with Ind AS 33, Earnings per share.
- 7 During the financial year ending March 31, 2024, the Right Issue Committee of Board of Directors of the holding company in meeting dated October 27, 2023 has approved allotment of right issue i.e. 11,622,000 equity shares having face value of INR 2/- each for cash at a premium of Rs. 24.50 per share to the eligible Shareholders after obtaining necessary approval's from Regulatory Authorities.
- 8 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.  
During the current year the Holding Company has received INR 210.00 lacs from the share warrant holders.
- 9 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.
- 10 The Group operates in single business segment i.e. visa processing service which is considered to be the only Reportable segment in terms of INDAS.



**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, 2025**

- 11 Intermobility Visa Solution Private limited (Formerly known as Window Malay Visa Private Limited) ("the Subsidiary Company") has incurred accumulated losses of INR 17.63 lacs and has negative net worth of INR 16.63 lacs till March 31, 2024. Though, the Company has incurred profit of INR 33.12 lacs during the financial year 2024-25 but still the Management is in the process of stabilising the revenue stream through securing new contracts. There exists doubt on the entity's ability to continue as going concern till the revival of business of the Company. The Holding Company; DUDigital Global Limited has agreed to provide further financial assistance to meet its future obligations. 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 DuDigital BD Private Limited ("the Subsidiary Company") has incurred loss of INR 177.99 lacs during the year ended March 31, 2025 and has accumulated losses of INR 245.04 lacs and has negative net worth of INR 214.04 lacs as at March 31, 2025, 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 future 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 statements have been prepared on going concern basis.
- 13 OSC Global Processing Private Limited ("the Subsidiary Company") has incurred loss of INR 287.14 lacs during the year ended March 31, 2025 and has accumulated losses of INR 254.46 lacs and negative net worth of INR 243.46 lacs, 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 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 statements have been prepared on going concern basis.
- 14 DuDigital Worlwide 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.
- 15 Previous period numbers have been regrouped wherever applicable, to the extent possible, to confirm to the current period presentation.

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

*Madhurima Rai*

**Madhurima Rai**  
Managing Director  
DIN: 00239410



Place: New Delhi  
Date: May 27, 2025



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

Date: 27<sup>th</sup> May, 2025

Company Code: DUGLOBAL

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

**Subject: Audit Report with un-modified opinion on Annual Audited Financial Statements (both standalone and consolidated) for the financial year ended 31<sup>st</sup> March, 2025.**

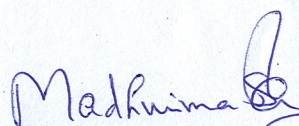
Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. 27<sup>th</sup> May, 2025 has considered and approved the Annual Audited Financial Statements (both standalone and consolidated) for the financial year ended 31<sup>st</sup> March, 2025.

We further hereby declare that M/s Mukesh Raj & Co., Chartered Accountants, Statutory Auditors of the Company have issued the Audit Report with un-modified opinion on the Annual Financial Statements (both standalone and consolidated) for the financial year ended 31<sup>st</sup> March, 2025.

This is for your information and records.

**For Dudigital Global Limited**



**Madhurima Rai**  
**Managing Director**  
**DIN No. 00239410**



**DUDIGITAL GLOBAL LIMITED**

**CIN: L74110DL2007PLC171939**

**Registered Address: C-4, SDA Community Centre, Hauz Khas, New Delhi - 110016**  
**Contact No: 011-40450533, Website: www.dudigitalglobal.com, E-mail: cs@dudigitalglobal.com**