

Date: November 12, 2025

To
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

Company Code - DUGLOBAL

Sub.- : Outcome of the Meeting of the Board of Directors duly held today i.e., November 12, 2025.

Ref. -: Regulation 30, & 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,

The Board of Directors of the Company at their meeting held today i.e., Wednesday, November 12, 2025 *inter-alia* have considered and approved Un-Audited Financial Results of the Company for the half year ended September 30, 2025 both on Standalone and Consolidated basis in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Limited Review Report of the Auditors’ thereon, duly reviewed and recommended by the Audit Committee in its meeting held today.

The copies of aforesaid Unaudited Financial Results for the half year ended September 30, 2025 along with Limited Review Reports thereon issued by M/s Mukesh Raj & Co., Chartered Accountants, Statutory Auditor of the Company, 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 PM and concluded at 04:00 PM.

You are requested to take the above information on records

Yours faithfully

For **Dudigital Global Limited**

Lalit Chawla
Company Secretary & Compliance Officer
F-7825

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

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

**Review Report to
The Board of Directors
DUDIGITAL GLOBAL LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of DUDIGITAL GLOBAL LIMITED (the "Company") for the half yearly ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mukesh Raj & Co.
Chartered Accountants
ICAI Firm Registration No. 016693N



per Mukesh Goel
Partner
Membership No.: 094837
UDIN: 25094837BMKZCC9140

Place: New Delhi
Date: November 12, 2025

DUDIGITAL GLOBAL LIMITED
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016
CIN: L74110DL2007PLC171939
Unaudited Standalone Statement of Assets and Liabilities as at September 30, 2025

(All amounts are in INR lacs unless otherwise stated)

Particulars	As at	
	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	440.52	434.92
Right-of-use assets	344.75	433.67
Intangible assets	18.71	0.63
Intangible assets under development	14.30	24.45
Financial assets		
Investments	2,675.02	2,547.86
Loan	970.79	963.86
Other financial assets	235.89	188.35
Deferred tax assets (net)	43.11	44.20
Other non-current assets	296.44	379.95
Total non-current assets	5,039.53	5,017.89
Current assets		
Financial assets		
Investments	600.24	624.59
Loans	390.00	1,200.90
Trade receivables	2,896.20	1,459.32
Cash and cash equivalents	378.26	202.42
Other bank balances	78.29	29.72
Other financial Assets	458.51	400.96
Current Tax Assets (net)	-	-
Other current assets	541.18	509.66
Total current assets	5,342.68	4,427.57
Total assets	10,382.21	9,445.46
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	1,436.78	1,395.53
Other equity	5,903.26	7,098.36
Capital reserve	2,160.48	-
Total equity	9,500.52	8,493.89
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Lease Liabilities	228.52	289.98
Borrowings	55.28	108.08
Provisions	40.33	37.72
Total non-current liabilities	324.13	435.78
Current liabilities		
Financial liabilities		
Lease Liabilities	198.59	225.69
Borrowings	51.52	50.35
Trade payables		
A) total outstanding dues of micro enterprises and small enterprises;	3.79	3.62
B) total outstanding dues of creditors other than micro enterprises and small enterprises	66.66	81.94
Other current liabilities	20.77	72.72
Contract liability	26.34	24.68
Provisions	3.95	0.88
Liabilities for current tax (net)	185.94	55.91
Total current liabilities	557.56	515.79
Total liabilities	881.69	951.57
Total equity and liabilities	10,382.21	9,445.46

Refer notes to the statement of standalone unaudited financial results for the half year ended September 30, 2025

Place: New Delhi
Date: November 12, 2025

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

Rajinder Rai
Chairman and Executive Director
DIN: 00024523



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

Statement of Unaudited Standalone financial results for half year ended September 30, 2025

(All amounts are in INR lacs unless otherwise stated)

Particulars	For the Half Year ended			For the Year Ended
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(Refer note 3)		
I Revenue from operations	1,788.49	1,380.21	1,418.65	2,798.86
II Other income	218.71	173.65	137.06	310.71
III Total income (I + II)	2,007.20	1,553.86	1,555.71	3,109.57
IV Expenses				
Direct cost	87.13	130.73	36.61	167.34
Employee benefits expense	743.28	677.36	513.67	1,191.03
Finance cost	57.84	46.10	45.08	91.18
Depreciation and amortisation expense	147.13	179.97	138.84	318.81
Other expenses	398.91	399.87	546.51	946.38
Total expenses (IV)	1,434.29	1,434.03	1,280.71	2,714.74
V Profit/(Loss) before tax (III-IV)	572.91	119.83	275.00	394.83
VI Tax expense:				
Current tax	141.28	36.97	82.13	119.10
Deferred tax	(1.24)	(38.50)	15.80	(22.70)
Total tax expense	140.04	(1.54)	97.93	96.40
VII Profit/(Loss) for the year/period (V-VI)	432.87	121.36	177.07	298.43
VIII Other comprehensive income				
Items that will not be reclassified to profit or loss				
-Remeasurement of the defined benefit plan	9.23	4.50	5.64	10.14
-Income tax relating to item that will not be reclassified to profit or loss	(2.32)	(1.13)	(1.42)	(2.55)
IX Total other comprehensive income	6.91	3.37	4.22	7.59
X Total comprehensive income for the year/period (VII + IX)	439.78	124.73	181.29	306.02
Paid-up equity share capital (face value INR 2/- per equity share)	1,436.78	1,395.53	1,394.82	1,395.53
Other equity				7,098.36
Earnings per equity share (face value of INR 2 each) (not annualised for the half year end):				
(1) Basic (in INR)	0.61	0.17	0.25	0.43
(2) Diluted (in INR)	0.60	0.14	0.25	0.33

Refer notes to the statement of standalone unaudited financial results for the half year ended September 30, 2025

Place: New Delhi
Date: November 12, 2025

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

Rajinder Rai
Chairman and Executive Director
DIN: 00024523



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

Unaudited Standalone Statement of Cash flow as at September 30, 2025

(All amounts are in INR lacs unless otherwise stated)

Particulars	Half year ended	
	September 30, 2025	September 30, 2024
	(Unaudited)	(Unaudited)
A. Cash flow from operating activities		
Profit for the period	572.91	275.00
Adjustments for:		
Depreciation and amortisation expense	147.13	138.84
Interest Expense		
- On vehicle loan from bank	6.34	3.14
-On lease liabilities	23.97	32.11
-Others	2.62	2.38
IPO expenses amortised	4.73	4.73
Provision for doubtful receivables	-	10.41
Employee Stock Option expense	39.63	70.10
Employee Stock Purchase expense	10.74	-
Interest income on		
- Fixed deposits	(3.48)	(40.13)
- loan to related parties and others	(85.45)	(93.53)
- financial assets carried at amortised cost	(2.35)	(2.47)
- Income tax refund	-	-
- others	(37.40)	-
Fair value gain on mutual funds	(0.01)	(0.83)
Gain on sale of mutual fund	(0.44)	-
Profit on sale of property plant and equipment and intangible assets	(3.87)	-
	675.07	399.75
Changes in assets and liabilities:		
(Increase) / decrease trade receivables	(1,436.90)	(820.66)
(Increase) / decrease other non-current assets	9.74	5.76
(Increase) / decrease other financial asset	(0.00)	79.33
(Increase) / decrease other current Assets	(36.25)	(15.17)
Increase / (decrease) trade payables	(15.11)	255.20
Increase / (decrease) in contract liability	1.67	-
Increase / (decrease) provisions	14.90	10.73
Increase / (decrease) other Current Liabilities	(51.96)	(13.28)
Cash generated from operations	(838.84)	(98.34)
Income tax paid (net)	(11.25)	(31.37)
Net cash generated from operating activities	(A) (850.09)	(129.71)
B. Cash flows from investing activities		
Purchase of property, plant and equipment including intangible assets, CWIP and intangible assets under development	(30.10)	(626.73)
Sale of of property plant and equipment and intangible assets	31.79	-
Purchase of non current investments	(127.16)	(662.30)
Redemption / (Purchase) of current investment	24.80	3.42
Loan to related parties	803.98	(353.75)
Interest received	27.80	134.71
Investment in fixed deposits	(48.56)	1,648.16
Net cash used in investing activities	(B) 682.55	143.51
C. Cash flow from financing activities		
Proceeds from issue of Equity Share Capital (including security premium and net of share issue expenses)	7.43	-
Money received against Employee Stock Purchase scheme	0.50	-
Money received against share warrant	508.56	-
Share issue expenses	-	-
Proceeds / (Repayment) of Borrowings	(51.63)	63.17
Interest paid	(8.96)	(5.51)
Repayment of Lease Liability	(112.52)	(104.64)
Net cash used in financing activities	(C) 343.38	(46.98)
Net increase in cash and cash equivalents	(A+B+C) 175.84	(33.18)
Cash and cash equivalents at the beginning of the period / year	202.42	593.78
Cash and cash equivalents at period / year end	378.26	560.60
Cash and cash equivalents comprises:		
Balances with banks:		
- On current accounts	245.74	519.06
Balance in demat account	50.00	3.35
Foreign currency in hand	7.16	5.58
Cash on hand	75.36	32.29
Fund in transit	-	0.32
Total cash and cash equivalents	378.26	560.60

Refer notes to the statement of standalone unaudited financial results for the half year ended September 30, 2025

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

Place: New Delhi
Date: November 12, 2025

Rajinder Rai
Chairman and Executive Director
DIN: 00024523



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

Notes to the statement of Unaudited standalone financial results for half year and year ended September 30, 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 Unaudited standalone financial results for the half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2025.
- 3 The figures of the half year ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2025 and the unaudited published year-to-date figures up to September 30, 2024, being the date of the end of the first half of the financial year which were subjected to limited review.
- 4 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 six months period ended Sept 30, 2025 from the share warrant holders.

Warrant holders holding 17,283,840 share warrants dis 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.
- 5 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.
- 6 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.
- 7 The Company 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.
- 8 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

Rajinder Rai
Chairman and Executive Director
DIN: 00024523



Place: New Delhi
Date: November 12, 2025

Independent Auditor's Review Report on the Half Year ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
DUDigital Global Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of DUDigital Global Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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

Parent Company:

- a. DUDigital Global Limited

Subsidiaries:

S.No.	Name of the Entity	Country of Incorporation
1	DuDigital BD Private Limited	India
2	Intermobility Visa Solution Private limited	India
3	DuDigital Worldwide Private Limited	India
4	OSC Global Processing Private Limited	India
5	DuDigital Global LLC	Dubai
6	DuVerify L.L.C-FZ	Dubai
7	Virtuworld Tourism LLC	Dubai
8	Dudigital Global Korea LLC	Korea



9	DU Digital Global (Thailand) Co., Ltd	Thailand
10	DU Digital Technologies Limited	Bangladesh

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of
- i. 4 Subsidiaries whose unaudited interim financial results includes total assets of 821.22 lakhs as at September 30, 2025, total revenues of 545.41, total net profit / (Loss) after tax of Rs. (128.47), and total comprehensive income of Rs. (127.05) for the half year ended September 30, 2025, and net cash inflows/ (outflow) of Rs. 15.18 for the period from April 01, 2025 to September 30, 2025 as considered in the Statement which have been reviewed by their respective independent auditors who has given the following observations in their review reports:
- a) We draw attention to Note 9 in the notes to financial results, relating to one of the subsidiary; DuDigital BD Private Limited which describes that the Company has accumulated losses of INR 378.42 lacs and has negative net worth of INR 347.42 lacs as at September 30, 2025, which creates doubt on the entity's ability to continue as going concern. The company based on future projections and support from Holding Company; DUdigital Global is 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.
- b) We draw attention to Note 10 in the notes to financial results, relating to one of the subsidiary; DuDigital Worldwide Private Limited which describes that the Company does not have any revenue from operations during the period which creates 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 in the e-visa as well as visa outsourcing domain. 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 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.
- c) We draw attention to Note 11 in the notes to financial results, relating to one of the subsidiary; OSC Global Processing Private Limited which describes that the Company has accumulated losses of INR 250.87 lacs and net worth of INR (239.87) lacs as at Sept 30, 2025 on account of previous year losses, 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.



- ii. 4 Subsidiaries located outside India whose unaudited interim financial results includes total assets of INR 8,314.38 lacs as at September 30, 2025, total revenues of INR 1,760.83 lacs, total net profit after tax of INR 293.94 lacs, and total comprehensive income of INR 293.01 lacs for the half year ended September 30, 2025, and net cash inflows / (outflow) of INR 43.89 lacs for the period from April 01, 2025 to September 30, 2025 as considered in these financial results have been prepared in accordance with accounting principles generally accepted in their respective countries which have been reviewed by the local auditors 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 reviewed the conversion adjustments prepared by the management of the Company.
- The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.
7. Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For Mukesh Raj & Co.

Chartered Accountants

ICAI Firm registration number: 016693N



per Mukesh Goel

Partner

Membership No.: 094837

UDIN: 25094837BMKZCD3660

Place: New Delhi

Date: November 12, 2025

DUDIGITAL GLOBAL LIMITED
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016
CIN: L74110DL2007PLC171939
Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2025

(All amounts are in INR lacs unless otherwise stated)

Particulars	As at	
	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	638.10	495.06
Right-of-use assets	345.61	435.58
Intangible assets	122.23	101.89
Intangible assets under development	14.30	24.45
Financial assets		
Investments	-	-
Other financial Assets	84.83	198.44
Deferred tax assets (net)	51.42	52.52
Other non-current assets	296.44	379.95
Total non-current assets	1,552.93	1,687.89
Current assets		
Inventory	18.27	39.79
Financial assets		
Investments	2,578.47	2,531.91
Loans	350.00	345.00
Trade receivables	3,922.73	2,978.47
Cash and cash equivalents	581.32	430.38
Other bank balances	78.54	29.97
Other financial Assets	480.83	273.16
Current Tax Assets (net)	-	-
Other current assets	2,199.84	1,638.88
Total current assets	10,210.00	8,267.56
Total assets	11,762.93	9,955.45
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	1,436.78	1,395.53
Other equity		
Other Reserve	6,173.87	7,210.66
Capital Reserve	2,213.69	53.21
Total equity	9,824.34	8,659.40
Non controlling interest	12.65	33.20
	9,836.99	8,692.61
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Lease Liabilities	228.53	289.97
Borrowings	591.90	108.08
Provisions	52.25	45.75
Total non-current liabilities	872.68	443.80
Current liabilities		
Contract liability	191.85	35.87
Financial liabilities		
Lease Liabilities	199.66	228.00
Borrowings	51.52	77.63
Trade payables		
A) total outstanding dues of micro enterprises and small enterprises;	8.07	4.59
B) total outstanding dues of creditors other than micro enterprises and small enterprises	172.46	110.12
Others Financial Liabilities	29.25	48.07
Other current liabilities	37.58	94.85
Provisions	8.07	1.02
Liabilities for current tax (net)	354.80	218.90
Total current liabilities	1,053.26	819.05
Total liabilities	1,925.94	1,262.85
Total equity and liabilities	11,762.93	9,955.45

*Inventory includes inventory of printed material for internal consumption.

Refer notes to the statement of consolidated unaudited financial results for the half year ended September 30, 2025.

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

Rajinder Rai
Chairman and Executive Director
DIN: 00024523



Place: New Delhi
Date: November 12, 2025

DUDIGITAL GLOBAL LIMITED
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016
CIN: L74110DL2007PLC171939
Statement of Unaudited Consolidated financial results for half year September 30, 2025

Particulars	(All amounts are in INR lacs unless otherwise stated)			
	For the Half Year ended			For the Year Ended
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(Note-3)		
Income				
I Revenue from operations				
II Other income	3,077.47	2,250.70	2,565.16	4,815.86
III Total revenue (I+II)	199.06	153.01	416.88	569.89
	3,276.53	2,403.71	2,982.03	5,385.75
IV Expenses				
Direct cost				
Employee benefits expense	326.55	53.24	42.54	95.78
Depreciation expense	1,267.37	945.40	785.46	1,730.86
Finance costs	180.09	246.36	105.28	351.64
Other expenses	87.81	108.06	155.03	263.09
Total expense (IV)	662.91	1,082.71	1,266.48	2,349.19
	2,524.73	2,435.77	2,354.79	4,790.56
V Profit/(Loss) before share of profit of an associate and tax (III-IV)				
Profit for the period / year	751.80	(32.06)	627.24	595.19
	751.80	(32.06)	627.24	595.19
VI Tax expenses				
Current Tax				
Adjustment of tax relating to earlier year	155.23	75.92	199.95	275.87
Deferred Tax	-	2.24	-	2.24
Total Tax Expenses (VI)	(1.24)	(38.50)	15.80	(22.70)
	153.99	39.66	215.75	255.41
VII Profit/(Loss) for the period/ year (V-VI)	597.81	(71.72)	411.48	339.78
VIII Other comprehensive income				
Items that will not be reclassified to profit or loss				
-Remeasurement gains on exchange differences on translation of foreign operation	(9.99)	98.25	26.52	124.77
-Remeasurement of the defined benefit plan	10.65	5.31	7.83	13.14
-Income tax relating to item that will not be reclassified to profit or loss	(2.32)	(1.13)	(1.42)	(2.55)
IX Total other comprehensive income, net of tax	(1.66)	102.43	32.92	135.36
Total comprehensive income for the period/ year (VII + IX)	596.15	30.71	444.41	475.14
Loss for the year attributable to:				
Equity holders of the Parent	599.76	(61.20)	404.48	343.28
Non-controlling interest	(1.95)	(10.50)	7.00	(3.50)
	597.81	(71.70)	411.48	339.78
Other comprehensive income is attributable to:				
Equity holders of the Parent	(1.69)	102.56	32.75	135.31
Non-controlling interest	0.02	(0.12)	0.17	0.05
	(1.67)	102.44	32.92	135.36
Total comprehensive loss is attributable to:				
Equity holders of the Parent	598.07	41.34	437.23	478.59
Non-controlling interest	(1.93)	(10.63)	7.18	(3.45)
	596.14	30.71	444.41	475.14
Paid up equity share capital (face value of INR 2 each)				
Other Equity	1,436.78	1,395.53	1,394.82	1,395.53
				7,263.87
Earnings per equity share (face value of INR 2 each) (not annualised for half year ended):				
(1) Basic (in INR)	0.84	(0.10)	0.65	0.49
(2) Diluted (in INR)	0.84	(0.08)	0.65	0.38

Refer notes to the statement of consolidated unaudited financial results for the half year ended September 30, 2025.

Place: New Delhi
Date: November 12, 2025

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

Rajinder Rai
Chairman and Executive Director
DIN: 00024523



DUDIGITAL GLOBAL LIMITED
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI 110016
CIN: L74110DL2007PLC171939
Unaudited Consolidated Statement of Cash flows for the period ended September 30, 2025

Particulars	(All amounts are in INR lacs unless otherwise stated)	
	Half Year ended September 30, 2025	Half year ended September 30, 2024
	(Unaudited)	(Unaudited)
A. Cash flow from operating activities		
Profit before tax	751.81	627.25
<u>Adjustments for:</u>		
Depreciation and amortisation expense	180.09	155.03
Provision for doubtful advances / deposits	-	10.41
Loss on sale of equity share	-	362.15
Profit on sale of equity instruments	(23.08)	116.79
IPO expenses amortised	4.73	4.73
Fair value loss / (income) on investments	(0.47)	-
Profit on sale of property plant and equipment and intangible assets	(3.87)	-
Interest expense:		
- On Vehicle loan from bank	6.34	3.14
-On lease liabilities	24.06	32.39
-Others	2.86	47.63
Employee stock option expense	39.63	70.10
Employee stock purchase expense	10.74	-
Interest income:		
- Fixed deposits	(3.88)	(42.08)
- Loan and others	(81.16)	(31.35)
- Others	-	(8.34)
-On financials assets carried at amortised cost	(2.44)	(2.21)
Liability written back	(2.06)	-
Changes in assets and liabilities:	903.30	1,345.64
(Increase) / decrease in Inventories	21.52	0.59
(Increase) / decrease in trade receivables	(944.27)	(955.46)
(Increase) / decrease other financial assets	(36.86)	49.65
(Increase) / decrease other non-current Assets	9.74	12.32
(Increase) / decrease other current Assets	(565.69)	(1,083.18)
Increase / (decrease) in Contract liabilities	155.98	9.92
Increase / (decrease) in trade payables	67.88	374.33
Increase / (decrease) provisions	24.20	13.80
Increase / (decrease) other financial liabilities	(19.70)	-
Increase / (decrease) other Current Liabilities	(57.27)	(72.02)
Cash generated from operations	(441.17)	(304.41)
Income tax paid (net)	(19.32)	(30.72)
Net cash generated from operating activities	(460.49)	(335.13)
B. Cash flows from investing activities		
Purchase of property, plant and equipment including intangible assets, CWIP and intangible assets under development	(203.81)	(636.85)
Sale of property plant and equipment and intangible assets	31.79	-
Investment in current and non current investments	(23.01)	(379.99)
Loan to others	(5.00)	(500.00)
Interest received	30.28	142.56
(Investments) / redemption of fixed deposits	(48.57)	1,648.15
Net cash used in investing activities	(218.32)	273.87
C. Cash flow from financing activities		
Proceeds from issuance of Equity share capital (including security premium)	7.43	-
Money received against Employee Stock Purchase scheme	0.50	-
Money received against share warrant	508.56	-
Proceeds from share money deposits by NCI in subsidiary	27.12	-
Proceeds / (Repayment) of Borrowings	457.71	63.17
Interest paid	(47.72)	(31.06)
Repayment of Lease Liability	(113.84)	(105.85)
Net cash used in financing activities	839.76	(73.74)
Net increase in cash and cash equivalents	160.95	(135.00)
Net exchange difference	(10.01)	26.52
Cash and cash equivalents at the beginning of the year	430.38	982.51
Cash and cash equivalents at year end	581.32	874.03
Cash and cash equivalents comprises:		
Balances with banks:		
- On current accounts	411.25	809.52
- Deposits with original maturity of less than three months	50.00	3.35
Cash on hand	86.06	53.38
Fund in transit	26.85	2.21
Foreign Currency in Hand	7.16	5.57
Total cash and cash equivalents	581.32	874.03

Refer notes to the statement of consolidated unaudited financial results for the half year ended September 30, 2025.

Place: New Delhi
Date: November 12, 2025

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

Rajinder Rai
Chairman and Executive Director
DIN: 00024523



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

Notes to the statement of unaudited consolidated financial results for half year ended September 30, 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 unaudited consolidated financial results for the half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2025.
- 3 The figures of the half year ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2025 and the unaudited published year-to-date figures up to September 30, 2024, being the date of the end of the first half 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	
		September 30, 2025	March 31, 2025
DuDigital BD Private Limited	Indian	98.42%	98.42%
Intermobility Visa Solution Private limited	Indian	100.00%	99.99%
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%
DuVerify L.L.C-FZ	UAE	60.00%	60.00%
Virtuworld Tourism LLC	UAE	100.00%	100.00%
Dudigital Global (Korea) LLC	Republic of Korea	100.00%	NA
Du Digital Technologies Limited	Bangladesh	50.00%	50.00%
Dudigital Global (Thailand) Co. Ltd.	Thailand	49.00%	NA

- 5 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 Holding Company has received INR 210.00 lacs during the financial year ended March 31, 2025 and INR 508.56 lacs during the six months period ended Sept 30, 2025 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.

- 6 The Holding Company has received summons 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.
- 7 The Holding 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.
- 8 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.
- 9 DuDigital BD Private Limited ("the Subsidiary Company") has accumulated losses of INR 378.42 lacs and has negative net worth of INR 347.42 lacs as at September 30, 2025, which creates doubt on the entity's ability to continue as going concern. The company based on future projections and support from Holding Company; DuDigital Global is 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.
- 10 DuDigital Worldwide Private Limited ("the Subsidiary Company") does not have any revenue from operations during the period which creates 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 in the e-visa as well as visa outsourcing domain. 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 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.
- 11 OSC Global Processing Private Limited ("the Subsidiary Company") has accumulated losses of INR 250.87 lacs and net worth of INR (239.87) lacs as at Sept 30, 2025 on account of previous year losses, 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 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.
- 12 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

Rajinder Rai
Chairman and Executive Director
DIN: 00024523

Place: New Delhi
Date: November 12, 2025

