

General information about company		
Scrip code*	000000	
NSE Symbol*	DUGLOBAL	
MSEI Symbol*	NOTLISTED	
ISIN*	INE0HPK01020	
Name of company	DUDIGITAL GLOBAL LIMITED	
Type of company	SME	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	12-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Half yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Visa and Allied Services	
Start date and time of board meeting	12-11-2025 12:30	
End date and time of board meeting	12-11-2025 13:05	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	01-09-2025	
Indicate Company website link for updated RPT policy of the Company	https://dudigitalglobal.com/wp-content/uploads/2025/11/Related-Party-Transactions-Policy.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	No default occurred

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-04-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	1788.49	1788.49	
	Other income	218.71	218.71	
	Total income	2007.2	2007.2	
2	Expenses			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
(d)	Employee benefit expense	743.28	743.28	
(e)	Finance costs	57.84	57.84	
(f)	Depreciation, depletion and amortisation expense	147.13	147.13	
(g)	Other Expenses			
1	Other Expenses	398.91	398.91	
2	Direct Cost	87.13	87.13	
	Total other expenses	486.04	486.04	
	Total expenses	1434.29	1434.29	
3	Total profit before exceptional items and tax	572.91	572.91	
4	Exceptional items	0	0	
5	Total profit before tax	572.91	572.91	
6	Tax expense			
7	Current tax	141.28	141.28	
8	Deferred tax	-1.24	-1.24	
9	Total tax expenses	140.04	140.04	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	432.87	432.87	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	432.87	432.87	
17	<u>Other comprehensive income net of taxes</u>	6.91	6.91	
18	Total Comprehensive Income for the period	439.78	439.78	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			

21	Details of equity share capital			
	Paid-up equity share capital	1436.78	1436.78	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.61	0.61	
	Diluted earnings (loss) per share from continuing operations	0.6	0.6	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.61	0.61	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.6	0.6	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	440.52
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	363.46
	Intangible assets under development	14.3
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	2675.02
	Trade receivables, non-current	0
	Loans, non-current	970.79
	Other non-current financial assets	235.89
	Total non-current financial assets	3881.7
	Deferred tax assets (net)	43.11
	Other non-current assets	296.44
	Total non-current assets	5039.53
2	Current assets	
	Inventories	0
	Current financial asset	
	Current investments	600.24
	Trade receivables, current	2896.2
	Cash and cash equivalents	378.26
	Bank balance other than cash and cash equivalents	78.29
	Loans, current	390
	Other current financial assets	458.51
	Total current financial assets	4801.5
	Current tax assets (net)	0
	Other current assets	541.18
	Total current assets	5342.68
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	10382.21
	Total current assets	5342.68
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	10382.21
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1436.78
	Other equity	8063.74
	Total equity attributable to owners of parent	9500.52

	Non controlling interest	
	Total equity	9500.52
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	55.28
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	228.52
	Total non-current financial liabilities	283.8
	Provisions, non-current	40.33
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	324.13
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	51.52
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	3.79
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	66.66
	Total Trade payable	70.45
	Other current financial liabilities	198.59
	Total current financial liabilities	320.56
	Other current liabilities	47.11
	Provisions, current	3.95
	Current tax liabilities (Net)	185.94
	Deferred government grants, Current	0
	Total current liabilities	557.56
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	881.69
	Total equity and liabilities	10382.21
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of the defined benefit plan	9.23	9.23
	Total Amount of items that will not be reclassified to profit and loss	9.23	9.23
2	Income tax relating to items that will not be reclassified to profit or loss	2.32	2.32
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	6.91	6.91

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	572.91
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	32.93
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	-1436.88
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-36.25
	Adjustments for decrease (increase) in other non-current assets	9.74
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	-15.11
	Adjustments for increase (decrease) in other current liabilities	-50.29
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	151.86
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	14.9
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	128.67
	Adjustments for share-based payments	50.37
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-3.87
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-1411.27
	Net cash flows from (used in) operations	-838.36
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	11.25
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-849.61
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	31.79
	Purchase of property, plant and equipment	30.1
	Proceeds from sales of investment property	24.8
	Purchase of investment property	127.16
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	-803.98
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	27.8
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-48.56
	Net cash flows from (used in) investing activities	682.55
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	7.43
	Proceeds from issuing other equity instruments	508.56
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0.5
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	51.63
	Payments of lease liabilities	112.52
	Dividends paid	0
	Interest paid	8.96
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	343.38
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	176.32
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	176.32

	Cash and cash equivalents cash flow statement at beginning of period	202.42
	Cash and cash equivalents cash flow statement at end of period	378.74

Format for Disclosure of Related Party Transactions (applicable only for half-year)													
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case of party of the
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Open balance
1	Dudigital Global Limited	AACCD7641R	Intermobility Visa Solution Private Limited	AACCW5682P	Subsidiary Company	Loan		1000000	NA	0	09-05-2025	1000000	0
2	Dudigital Global Limited	AACCD7641R	OSC Global Processing Private Limited	AACCO3693G	Subsidiary Company	Loan		1000000	NA	0	09-05-2025	1000000	0
3	Dudigital Global Limited	AACCD7641R	Virtuworld Tourism LLC	ZZZZZ9999Z	Subsidiary Company	Investment			NA			30368000	0
4	Dudigital Global Limited	AACCD7641R	Dudigital Global (Korea) LLC	ZZZZZ9999Z	Subsidiary Company	Investment			NA			6149282	0
Total value of transaction during the reporting period													
													38517282

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Mukesh Raj & Co.	Yes	31-03-2027

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	31-01-2024
Amount Raised	311856000
Report filed for Quarter ended	30-09-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	Not applicable
Comments of the auditors, if any	Not applicable

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	The Convertible warrants are issued for following objectives: • Overseas Expansion Endeavors. These warrants are envisioned to facilitate the seamless execution of various modes of expansion, including potential acquisition of established companies, incorporation of new companies, the incorporation of new entities, formation of new joint venture, acquisition of stakes in existing ventures or any combination or through other strategic modes. By utilizing this amount, we aim to secure the necessary capital for these ventures, ensuring a robust financial foundation for our overseas operations. • General Corporate purpose or such other objects as the board may from time to time decide in the best interest of the Company	Not Applicable	311856000	0	311856000	0	

Signatory Details	
Name of signatory	Madhurima Rai
Designation of person	Chief Financial Officer
Place	New Delhi
Date	12-11-2025

