Disclosures pursuant to Regulation 14 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 for the financial year ended March 31, 2026

As on March 31, 2026, the Company has the following Scheme:

- Dudigital Global Limited Employees Stock Option Scheme 2022 **("ESOP SCHEME 2022")**

Accordingly, the disclosures pertaining to stock options granted by the Company under the aforesaid Schemes and as required under the applicable provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, are provided herein below.

S. No.	Particulars	Details
1.	**Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 (18 of 2013) including the 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.**	The relevant accounting disclosures have been provided in the Note No. 33 of the Standalone Financial Statements and Note No. 34 of the Consolidated Financial Statements of the Company for the financial year ended March 31, 2026.
2.	**Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with 'Accounting Standard 20 - Earnings Per Share' issued by Central Government or any other relevant accounting standards as issued from time to time.**	Diluted EPS is disclosed in the Note No. 23 of the Standalone Financial Statements and Note No. 24 of the Consolidated Financial Statements of the Company for the financial year ended March 31, 2026.
3.	**Details of ESOP Scheme 2022**	
a.	Date of Shareholder's approval	September 15, 2022
b.	Total number of Options approved	* Up to 18,86,000 employee stock options, each option convertible into one equity share of the Company.
c.	Vesting Requirement	Minimum Vesting Period shall be One year from the Grant date and a maximum of Three years. The Vesting may happen in one or more tranches as may be decided by the relevant Committee and as also outlined in the grant letters.
d.	Exercise Price	As determined by the Compensation Committee in accordance with the Scheme. Existing tranches include exercise prices of ₹25 per option, after adjustment for bonus issue, and ₹2 per option.
e.	Maximum Term of options granted	4 Years (Including 1 year of the gestation period between grant letter and 1st vesting.) or such other as may be decided by the relevant committee.

f.	Sources of shares	Primary	
g.	Variation in terms of options	During FY 2025-26, there was no amendment/ modification/ variation in the terms of ESOP Scheme 2022.	
2.	**Method used to account for ESOP (Intrinsic or Fair Value)**	Fair Value	
3.	**Where the company opts for expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed. The impact of this difference on profits and on EPS of the company.**	NA	
4.	**Option movement during the year:**		
		Options @ Rs. 25	**Options @ Rs. 2**
	Number of options outstanding at the beginning of the period	1,15,240	3,62,512
	Number of options granted during the year	-	2,46,915
	Number of options forfeited / lapsed during the year	48,720	85,059
	Number of options vested during the year	40,120	96,238
	Number of options exercised during the year	35,240	1,19,097
	Number of shares arising as a result of exercise of options	35,240	1,19,097
	Money realized by exercise of options (INR), if scheme is implemented directly by the company	8,81,000	2,38,194
	Loan repaid by the Trust during the year from exercise price received	NA	NA
	Number of options outstanding at the end of the year	31,280	4,05,271
	Number of options exercisable at the end of the year	31,280	8,493
5.	**Weighted-average exercise prices and weighted average fair values of options shall be disclosed separately for options whose exercise price either equals or exceeds or is less than**	Refer Note No. 33 of the Standalone Financial Statements and Note No. 34 of the Consolidated Financial Statements of the Company for the financial year ended March 31, 2026.	

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	the market price of the stock.		
6.	**Employee wise details (Name of employee, designation, number of options granted during the year, exercise price) of options granted to –**	Refer Table No. 1 below	
7.	**Description of method and Significant assumptions used during the year to estimate the fair values of options including the following:**		
		Options @ Rs. 25	**Options @ Rs. 2**
	i. the weighted average values of share price,	145.75	65.60
	ii. exercise price,	25	2
	iii. expected volatility,	58.23% to 62.31%	43.70% to 71.05%
	iv. expected option life,	3 years	3 years
	v. expected dividends,	0%	0%
	vi. the risk-free interest rate	6.23% to 7.21%	6.49% to 6.57%

Table-1:

Sr. No.	Names	Designation	No. of Options Granted
a) Senior Manager Personnel			
1.	Tanima Sur	Senior Vice President- Human Resources	34,413
2.	Sarfaraz Anwar	General Manager- Operations	12,905
3.	Manoj Dharmani	Chief Executive Officer	68,826
4.	Gagandeep Singh Bhatia	Senior Vice President- Sales	34,413
5.	Vratanshi Arora	Company Secretary & Compliance Officer	7,743

At Exercise Price Rs. 2/- per option.

b) Any other employee who was granted, during any one year, options amounting to 5% or more of the options granted during the year:

Sr. No.	Names	Designation	No. of Options Granted	Year of Grant
1.	Sarfaraz Anwar	General Manager- Operations	8,042 12,905	2023-2024 2025-2026
2.	Manoj Dharmani	Chief Executive Officer	1,90,567 68,826	2024-2025 2025-2026
3.	Gagandeep Singh Bhatia	Senior Vice President- Sales	45,732 34,413	2024-2025 2025-2026
4.	Mayank Verma	Deputy General Manager- Finance	17,207	2025-2026
5.	Tanima Sur	Senior Vice President- Human Resources	34,413	2025-2026

6.	Harsh Pradhan	General Manager-Sales	12,905	2025-2026

****Employees who are no longer associated with the Company have not been included in the above table, as their ESOPs have lapsed.**

c) Identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant: Nil

**** Initial pool – in-principal approval from NSE on October 03, 2022 was 4,71,500 shares. However, due to issue of bonus shares during the year, pool adjusted after bonus allotment in the ratio of 1:3 is 18,86,000 shares.***

<u>Disclosures pursuant to Regulation 14 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 for the financial year ended March 31, 2026</u>

As on March 31, 2026, the Company has the following Scheme:

- Dudigital Global Limited Employees Stock Purchase Scheme 2025 **("ESPS 2025")**

Accordingly, the disclosures pertaining to allotments made by the Company under the aforesaid Schemes and as required under the applicable provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, are provided herein below.

S. No.	Particulars	Details
1.	**Details on ESPS under which allotments were made during the year**	
	Date of shareholders' approval	March 06, 2025
	Number of shares issued	24,976
	The price at which such shares are issued	Rs. 2/- each
	Lock-in period	Shares issued under an ESPS shall be locked-in for a minimum period of one year from the date of the allotment. However, the lock-in period can further be extended by the Board of Director or the Committee.
	The following details regarding allotment made under ESPS, as at the end of the year:	
	The details of the number of shares issued under ESPS	24,976
	The price at which such shares were issued	Rs. 2/- each
	Employee-wise details of the shares issued to;	Refer Table-2 below
	Consideration received against the issuance of shares, if scheme is implemented directly by the company	Rs. 49,952
	Loan repaid by the Trust during the year from exercise price received	Not Applicable

<u>Table-2:</u>

Sr. No.	Names	Designation	No. of shares issued
a) Senior Manager Personnel			
1	Manoj Dharmani	Chief Executive Officer	24,976
b) Any other employee who is issued shares in any one year amounting to 5% or more shares issued during that year; Nil			
c) Identified employees who were issued shares during any one year equal to or exceeding 1% of the issued capital of the company at the time of issuance: Nil			