NOTICE OF 19TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the **19th (Nineteenth)** Annual General Meeting (**"AGM"**) of the Members of **Dudigital Global Limited ("the Company")** will be held on **Tuesday, September 29, 2026, at 12:30 P.M. (IST)** through Video Conferencing/ Other Audio Visual Means **("VC/OAVM")**, to transact the following businesses:

ORDINARY BUSINESS:

1. **To receive, consider and adopt the:**

   a) **Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon;**

   b) **Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, together with the Report of the Auditors thereon.**

   In this regard, to consider and, if thought fit, to pass the following resolutions as **Ordinary Resolutions:**

   a) **"RESOLVED THAT** the audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the reports of the Board of Directors and the Auditors thereon, be and are hereby received, considered and adopted."

   b) **"RESOLVED THAT** the audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, together with the report of the Auditors thereon, be and are hereby received, considered and adopted."

2. **To consider and, if thought fit, approve the appointment of M/s. LBS & Co., Chartered Accountants as Statutory Auditors of the Company and fix their remuneration.**

   To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

   "RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification, amendment or enactment thereof, for the time being in force), on the recommendation of Audit committee and the Board of directors of the Company, the members of the Company be and hereby approve the appointment of M/s. LBS & Co., Chartered Accountants, (Firm Registration No.: 029701N), as Statutory Auditors of the Company, to hold the office from the conclusion of the 19th Annual General Meeting until the conclusion of the 24th Annual General Meeting of the Company to be held in the year 2031 at such remuneration plus applicable taxes and reimbursement of out-of-pocket expenses in connection with the Audit as approved by the Board of Directors of the Company.

   RESOLVED FURTHER THAT any Director(s) and/or the Company Secretary and/or the Chief Financial Officer of the Company be and are hereby jointly and/or severally authorized to do all such acts, deeds and things as may be considered necessary to give effect to the above said resolution, including, but not limited to preparing and filing of statutory forms, and other documents, if any, with the Registrar of Companies and such other things as may be necessary or expedient to implement this resolution."

3. **To appoint a Director in place of Mr. Shivaz Rai (DIN: 00203736), who retires by rotation in terms of Section 152 of the Companies Act, 2013 and, being eligible, offers himself for re-appointment.**

   To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

   "RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), Mr. Shivaz Rai (DIN: 00203736), who retires by rotation as a Director at this Annual General Meeting, and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company whose period of office shall be liable to determination by retirement of Directors by rotation."

SPECIAL BUSINESS:

4. **To approve the re-appointment of Mr. Krishna Kumar (DIN: 07497883), as the Whole-Time Director of the company along with terms & conditions of the appointment.**

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 198, 203 and Schedule V of the Companies Act, 2013 ("the Act") read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") as amended and the Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee and Board of Directors of the Company, and subject to such consents and permissions, as maybe required, the consent of the members be and is hereby accorded for the re-appointment of Mr. Krishna Kumar (DIN: 07497883) as Whole-Time Director of the Company for a period of five (5) years w.e.f. from April 15, 2026, on such terms and conditions including remuneration as set out in the explanatory Statement annexed hereto and payment of such remuneration, within the maximum admissible limits as approved with liberty to the Board of Directors or Nomination and Remenuration Committee to revise, alter, modify, amend and vary the terms and conditions of appointment, remuneration from time to time within the applicable provisions and limits prescribed under the Act and the Rules made thereunder.

RESOLVED FURTHER THAT where in any financial year during the tenure of the said Whole-Time Director, the Company has no profits or its profit are inadequate, the remuneration as may be approved by the Board of Directors of the Company from time to time shall be paid in accordance of the Schedule V of the Companies Act 2013 and rules made there under.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary and/or the Chief Financial Officer of the Company, be and are hereby jointly and/or severally authorised to do all such acts, deeds, matters and things as may be deemed necessary and to execute all such deeds, documents, agreements and writings and to file such returns as may be prescribed with relevant authorities and to take all such steps as may be required in this connection including seeking necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard**.**"

5. **To approve the re-appointment of Mr. Gaurav Kumar (DIN: 07437260), as an Independent Director of the Company**

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, and 152 read with Schedule IV and any other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 and Rules framed thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the SEBI Listing Regulations") (including any amendments thereto or re-enactment thereof for the time being in force), as amended from time to time and in accordance with the provisions of the Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee and Board of Directors of the Company, Mr. Gaurav Kumar (DIN: 07437260), who has submitted his consent to act as an Independent Director and a declaration confirming meeting the criteria of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations, and who is eligible for re-appointment, be and is hereby re-appointed as an Independent Director of the Company for a second term of five (5) consecutive years with effect from May 13, 2026 and shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary and/or the Chief Financial Officer of the Company, be and are hereby jointly and/or severally authorized to do all such acts, deeds, matters and things as maybe deemed proper, necessary or expedient including filing the requisite form and to take all such steps as may be required in this connection including seeking necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

6. **To obtain the approval for increase in the borrowing limits under section 180 of the Companies Act, 2013**

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** in supersession of all previous resolutions passed by the members of the Company and pursuant to Section 180(1)(c) and other applicable provisions of the Companies Act, 2013 ("the Act") and rules made thereunder (including any statutory modification(s), amendment(s) or re-enactment thereof, for the time being in force) and the Articles of Association of the Company and as per the recommendation of the Audit Committee and approval of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to borrow such sum or sums of money, from time to time (including non-fund based facilities), through any or all of the modes, all means of borrowing funds permitted under applicable law, from time to time as it may think fit, any sum or sums of money(ies) which together with the monies already borrowed by the Company (apart from temporary loans obtained or to be obtained from the company's bankers in the ordinary courses of business), will or may exceed the aggregate of the paid-up capital of the Company and its free reserves and securities premium, so that the total amount up to which the monies may be borrowed by the Company and outstanding at any time shall not exceed the sum of Rs.100/- crores (Rupees Hundred Crores only).

RESOLVED FURTHER THAT pursuant to the provisions of Section 180(1)(a) and other applicable provisions, if any, of the Act read with rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) the Articles of Association of the Company and as per the recommendation of the Audit Committee and approval of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to create pledge and/or mortgage and/or hypothecate and/or create lien and/or create charge in addition to the existing pledge, mortgage, hypothecation, lien and charge created by the Company, on all or any one or more of the movable and/or immovable properties or such other assets of the Company, wheresoever situated, both present and future, whether presently belonging to the Company or not, on such terms and conditions and at such time or times and in such form or manner as it may deem fit, to secure any borrowing, financing or leasing facilities or otherwise ("Borrowings"), obtained/ to be obtained from any of the aforesaid Lenders, such security to rank in such manner as may be agreed to between the Company and the Lenders and as may be thought expedient by the Board for securing the borrowings up to Rs. 100 Crore (Rupees One Hundred Crore).

RESOLVED FURTHER THAT this resolution shall remain in full force and effect until amended or rescinded by the Board and a new resolution is passed by the members in this connection, considering the then financial performance of the Company.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary and/or the Chief Financial Officer of the Company, be and are hereby jointly and/or severally authorized to do all such acts, deeds, matters and things as maybe deemed proper, necessary or expedient including filing the requisite form and to take all such steps as may be required in this connection including seeking necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

7. **To obtain approval to advance any Loan(s), Guarantee(s) or Security(ies) under section 185 of the Companies Act, 2013**

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** in supersession of all earlier resolutions passed by the members of the Company in this regard, if any, and pursuant to the provisions of Section 185 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and the Articles of Association of the Company and as per the recommendation of the Audit Committee and approval of Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to advance any loan(s) in one or more tranches including any loan represented by way of book debt and/or give any guarantee(s) and/ or provide any security(ies) in connection with any loan taken/ to be taken by any entity/ company(ies) which are group companies, associate companies, joint venture companies or subsidiary companies of the Company or any other person in which any of the Director(s) of the Company is interested as specified in the explanation to section 185(2) of the Act and/or to Managing Director or Whole Time Director(s) of the company up to an aggregate sum of Rs. 125/- Crores (Rupees One Hundred Twenty-Five Crores Only) in their absolute discretion deem beneficial and in the interest of the Company, provided that such loans are utilized by the borrowing company for its principal business activities.

RESOLVED FURTHER THAT this resolution shall remain in full force and effect until amended or rescinded by the Board and a new resolution is passed by the members in this connection, considering the then financial performance of the Company.

RESOLVED FURTHER THAT the Board of Director(s) and/or the Company Secretary and/or the Chief Financial Officer of the Company, be and are hereby jointly and/or severally authorized to do all such acts, deeds, matters and things as maybe deemed proper, necessary or expedient including filing the requisite form and to take all such steps as may be required in this connection including seeking necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

8. **To approve the increase in limits applicable for making investment(s)/extending loan(s) & giving guarantee(s) or providing security(ies) under section 186 of the Companies Act, 2013**

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** in supersession of all earlier resolutions passed by the members of the Company in this regard, if any, pursuant to the provisions of Section 186 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), and the Articles of Association of the Company and as per the recommendation of the Audit Committee and approval of Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to increase the overall limits for (i) Making loans and investments; (ii) Giving guarantees; and (iii) Providing securities in connection with loans to any person(s) or body corporate(s), to an aggregate amount not exceeding Rs. 125/- Crores (Rupees One Hundred Twenty-Five Crores Only), at any point in time, notwithstanding that such investments, loans, guarantees or securities, in aggregate, may exceed the limits prescribed under Section 186 of the Act.

RESOLVED FURTHER THAT this resolution shall remain in full force and effect until amended or rescinded by the Board and a new resolution is passed by the members in this connection, considering the then financial performance of the Company.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary and/or the Chief Financial Officer of the Company, be and are hereby jointly and/or severally authorized to do all such acts, deeds, matters and things as maybe deemed proper, necessary or expedient including filing the requisite form and to take all such steps as may be required in this connection including seeking necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

9. **To approve Material Related Party Transaction with OSC Global Processing Private Limited**

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the applicable provisions of Companies Act, 2013 and Rules framed therein, and Regulation 2(1)(zc) and 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company's policy on Related Party Transactions, based on the approval of the Audit Committee and Board of Directors, the approval of the Members of the Company be and is hereby accorded to the Company, to continue with the existing contract(s)/arrangement(s)/ transaction(s) and/or enter into and/or execute new contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with

OSC Global Processing Private Limited ("OSC Global"), a related party of the Company, during the financial year 2026-27 on such terms and conditions as may be agreed between the Company and OSC Global, and as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s) may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company;

RESOLVED FURTHER THAT the Board of Directors (which term shall be deemed to include any Committee constituted/ empowered/ to be constituted by the Board from time to time to exercise its powers conferred by this resolution) (hereinafter referred as "Board") be and is hereby authorised to do all such acts, deeds, matters and things, including finalizing the terms and conditions and executing necessary documents, contract(s), scheme(s), agreement(s) and to take necessary steps, to give effect to this resolution including delegation of all or any of the powers herein conferred to any one or more Directors or Officers of the Company and to do all such acts, matters, deeds and things as the Board may, in its absolute discretion deem necessary, desirable or expedient to give effect to the above resolution."

10. To approve Material Related Party Transaction with Dudigital BD Private Limited

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the applicable provisions of Companies Act, 2013 and Rules framed therein, and Regulation 2(1)(zc) and 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company's policy on Related Party Transactions, based on the approval of the Audit Committee and Board of Directors, the approval of the Members of the Company be and is hereby accorded to the Company, to continue with the existing contract(s)/arrangement(s)/ transaction(s) and/or enter into and/or execute new contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with Dudigital BD Private Limited ("DUBD"), a related party of the Company, during the financial year 2026-27 on such terms and conditions as may be agreed between the Company and DUBD, and as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s) may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company;

RESOLVED FURTHER THAT the Board of Directors (which term shall be deemed to include any Committee constituted/ empowered/ to be constituted by the Board from time to time to exercise its powers conferred by this resolution) (hereinafter referred as "Board") be and is hereby authorised to do all such acts, deeds, matters and things, including finalizing the terms and conditions and executing necessary documents, contract(s), scheme(s), agreement(s) and to take necessary steps, to give effect to this resolution including delegation of all or any of the powers herein conferred to any one or more Directors or Officers of the Company and to do all such acts, matters, deeds and things as the Board may, in its absolute discretion deem necessary, desirable or expedient to give effect to the above resolution."

11. To approve Material Related Party Transaction with Duverify LLC-FZ

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the applicable provisions of Companies Act, 2013 and Rules framed therein, and Regulation 2(1)(zc) and 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company's policy on Related Party Transactions, based on the approval of the Audit Committee and Board of Directors, the approval of the Members of the Company be and is hereby accorded to the Company, to continue with the existing contract(s)/arrangement(s)/ transaction(s) and/or enter into and/or execute new contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with Duverify LLC-FZ ("Duverify"), a related party of the Company, during the financial year 2026-27 on such terms and conditions as may be agreed between the Company and Duverify, and as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s) may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company;

RESOLVED FURTHER THAT the Board of Directors (which term shall be deemed to include any Committee constituted/ empowered/ to be constituted by the Board from time to time to exercise its powers conferred by this resolution) (hereinafter referred as "Board") be and is hereby authorised to do all such acts, deeds, matters and things, including finalizing the terms and conditions and executing necessary documents, contract(s), scheme(s), agreement(s) and to take necessary steps, to give effect to this resolution including delegation of all or any of the powers herein conferred to any one or more Directors or Officers of the Company and to do all such acts, matters, deeds and things as the Board may, in its absolute discretion deem necessary, desirable or expedient to give effect to the above resolution."

12. **To approve the annual managerial remuneration payable to Mr. Rajinder Rai (DIN: 00024523), Chairman of the Company**

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of the Companies Act 2013 read with Schedule V of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and all other applicable provisions of the Act, if any, (including any statutory modification(s) or re-enactment (s) thereof for the time being in force) and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any amendments thereto or re-enactment thereof for the time being in force), provisions of the Articles of Association of the Company and upon the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, the consent of the Members of the Company, be and is hereby accorded for payment of annual remuneration to Mr. Rajinder Rai (DIN: 00024523), Chairman of the Company as set out in the Explanatory Statement, notwithstanding that such remuneration may exceed 5% (five percent) per annum.

RESOLVED FURTHER THAT notwithstanding anything hereinabove contained, in any financial year during his tenure, the Company incurs loss or its profits are inadequate, the Company shall pay to Mr. Rajinder Rai, the remuneration by way of salary as set out in Explanatory Statement as a minimum remuneration.

RESOLVED FURTHER THAT the Board and/or Nomination Remuneration Committee, be and is hereby authorized to vary the terms and conditions of his appointment and remuneration within the existing limits approved by the Members of the Company in accordance with the applicable laws and in the best interest of the Company as and when needed.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary and/or the Chief Financial Officer of the Company, be and are hereby jointly and/or severally authorised to do all such acts, deeds, matters and things as may be deemed necessary and to execute all such deeds, documents, agreements and writings and to file such returns as may be prescribed with relevant authorities and as may be proper, necessary or expedient and to take all such steps as may be required in this connection including seeking necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

By order of the Board of Directors
For Dudigital Global Limited

Vratanshi Arora
Company Secretary and Compliance Officer
Membership No. A71499

Regd. Office:
C-4, SDA Community Centre,
Hauz Khas, New Delhi - 110016

Date: September 01, 2026
Place: New Delhi

NOTES:

1. The Ministry of Corporate Affairs **('MCA')** vide its General Circular nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 02/2021 dated January 13, 2021, 2/2022 dated May 5, 2022, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 **('MCA Circulars')** and Securities and Exchange Board of India **('SEBI')** vide its Circular no. SEBI/HO/ CFD/ CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/ HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023, SEBI/HO/CFD/ CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023 and the latest being , SEBI/HO/CFD/CFD-PoD2/P/ CIR/2024/133 dated October 03, 2024 read with HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, **('the SEBI Circulars')**, (hereinafter collectively referred to as **"the Circulars"**) allowed Companies to hold the Annual General Meeting **('AGM')** through Video Conferencing/Other Audio Visual Means **('VC/ OAVM')**, dispensing requirement of physical presence of the Members at a common venue.

   Accordingly, the 19th AGM of the Members of the Company is being held through VC/OAVM in compliance with the provisions of the Circulars, the Companies Act, 2013 **("the Act")** and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **('the SEBI Listing Regulations')**, and consequently no attendance slip is enclosed with this Notice of AGM **('Notice')**. The deemed venue of the AGM shall be the Registered Office of the Company at C-4, SDA Community Centre, Hauz Khas, New Delhi -110016, India. Bigshare Services Private Limited **('Bigshare'/ 'RTA')** will be providing the facility for voting through remote e-voting, for participation in the AGM through VC/ OAVM facility and e-voting during the AGM. The detailed procedure for participating in the meeting through VC/OAVM and e-voting is explained below and is available on the website of the Company at https://dudigitalglobal.com/investor-relation/annual-reports

2. An Explanatory Statement pursuant to the provisions of Section 102 of the Act, setting out material facts and reasons relating to the business mentioned under Item No. 2, 4 to 12 of the Notice of AGM is annexed hereto.

3. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint one or more proxies, to attend and vote on his/her behalf and the proxy need not be a member of the Company. However, since this AGM is being held pursuant to the above mentioned Circulars through VC/OAVM, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and route map of the AGM are not annexed to this Notice.

4. Pursuant to the provisions of Section 113 of the Act, Body Corporates / Institutional / Corporate members are requested to send to the Company, a scanned copy (PDF/ JPG format) of Certified Copy of the Board Resolution or governing body Resolution/Authorisation, etc. authorising their representative to attend the AGM through VC/OAVM on their behalf and to vote at the AGM at cs@dudigitalglobal.com with a copy marked to the Scrutinizer at anirudh@sanjaygroverassociates.com from their registered e-mail ID.

5. The attendance of the members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.

6. The Register of Members and the Share Transfer books of the Company will remain closed from September 23, 2026 to September 29, 2026 (both days inclusive) for the purpose of AGM.

7. In terms of the provisions of Section 152 of the Act, Mr. Shivaz Rai (DIN: 00203736), Director of the Company, retires by rotation at the AGM. The Nomination and Remuneration Committee and the Board of Directors of the Company have recommended his re-appointment. Mr. Shivaz Rai, Mr. Rajinder Rai and Mrs. Madhurima Rai are interested in the Ordinary Business set out at Item No. 3 of the Notice with regard to his re-appointment. Save and except the above, none of the Directors/Key Managerial Personnel of the Company/their relatives are, in any way, concerned or interested, financially or otherwise, in the Ordinary Business set out under Item No. 3 of this Notice.

   Further, the relevant details with respect to Item No. 3,4 and 5 pursuant to Regulation 36(3) of the

SEBI Listing Regulations and Secretarial Standard on General Meetings **('SS-2')** issued by the Institute of Company Secretaries of India **('ICSI')** in respect of Director seeking re-appointment at this AGM are provided in the **"Annexure-A"** to the Notice of the AGM.

8. All the statutory registers, documents referred to in the accompanying Notice shall be open for inspection by the Members at the Corporate Office of the Company during business hours on any working day up to the date of the AGM or a request can be sent at **cs@dudigitalglobal.com** for inspection through electronic mode.

   The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of Act and Register of Contracts or Arrangements, in which Directors are interested, maintained under Section 189 of the Act, shall be available for inspection during the AGM

9. In line with the said Circulars, the Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/ DP's/Depositories/ RTA and a letter will be sent by the Company providing the web-link, including the exact path where complete details of the Annual Report including the Notice of the AGM is available, to those shareholder(s) who have not registered their e-mail address with the Company/ RTA/ Depositories/DPs. In case any member is desirous of obtaining a physical copy of the Annual Report of the Company for the financial year 2025-26, he/she may send a request to the Company by writing at **cs@dudigitalglobal.com** mentioning their DP ID and Client ID/folio no. Members may note that the Notice of AGM along with Annual Report for the financial year 2025-26 will also be available on the Company's website in the investor relation section at https://dudigitalglobal.com/investor-relation/annual-reports, websites of Stock Exchange i.e., National Stock Exchange of India Limited **("NSE")** at www.nseindia.com and on the website of RTA at [https://www.bigshareonline.com .](https://www.bigshareonline.com)

10. Members who have not registered their e-mail address are requested to update the same with the DP's with whom their demat account is maintained. In light of the aforesaid Circulars,

    Those Members who have already registered their email address are requested to keep their email addresses validated with their DP's/the Company/RTA to enable servicing of notices/ documents/Annual Reports electronically to their email address.

11. To prevent fraudulent transactions, members are advised to exercise due diligence and notify any change in information to the Company's RTA or the Company as soon as possible. Members are also advised not to leave their Demat account(s) dormant for long period. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified.

12. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc. to their respective DP's.

13. The Members can join the AGM through VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned herewith.

14. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on the cut off date i.e. **September 22, 2026** will be entitled to vote during the AGM.

15. Members holding shares in multiple accounts in identical names, or joint accounts in the same order of names, are requested to apply to the Company's RTA for consolidation of such shareholding into one account.

16. The Notice of the AGM will be sent to those Members/beneficial owners whose name will appear in the Register of Members/list of beneficiaries received from the depositories and whose e-mail IDs are registered with the Company, their Depository Participants (DP) or RTA.

17. SEBI vide Master Circular No. HO38/13/(4)2026-MIRSD-POD/4298/2026 dated February 6, 2026, as amended has established an online dispute resolution mechanism through the SMART ODR Portal for the investors to raise disputes arising in the Indian Securities Market.

After exhausting the options to resolve their grievances with the RTA/Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the SMART ODR Portal. Link to access the portal is https://smartodr.in/login.

18. The Company has paid the Annual Listing Fees for the financial year 2026-2027 to National Stock Exchange (**"NSE"**) on which the Company's securities are presently listed.

19. Since this AGM is being held through VC/OAVM, no road map of the location of the venue of the AGM is attached herewith.

20. The Company has engaged the services of Bigshare Services Private Limited **('Bigshare/ RTA')** for the purpose of e-voting. The detailed instructions for e-voting are given as a separate attachment to this Notice and are also available on the website of the company in the Investor Relations section at https://dudigitalglobal.com/investor-relation/annual-reports. **The e-voting period begins on September 25, 2026 at 09.00 am. (IST) and ends on September 28, 2026 at 05.00 pm. (IST)**

21. The Board of Directors of the Company have appointed M/s Sanjay Grover & Associates, (Company Secretaries) as the Scrutinizer for the AGM in their meeting held on September 01, 2026.

22. The voting rights of Members shall be in proportion to the paid-up value of their shares in the equity capital of the Company as on the **cut-off i.e. September 22, 2026**

23. Members seeking any information with regard to the Annual Financial Statements or any matter to be placed at the AGM, are requested to write to the Company Secretary through email at **cs@dudigitalglobal.com** at least 10 days before the date of AGM. So as to enable the company to reply to such queries at the AGM or by email suitably.

24. The result along with the Scrutinizer's Report shall be placed on the website of the Company at https://dudigitalglobal.com/investor-relation/nse-filings immediately after the result is declared and shall simultaneously be forwarded to the National Stock Exchange of India Limited where the Company's shares are listed.

INSTRUCTIONS FOR REMOTE E-VOTING AND ATTENDING AGM THROUGH VC/OAVM ARE AS FOLLOWS:

i. The e-voting period begins on September 25, 2026 at 09.00 am. (IST) and ends on September 28, 2026 at 05.00 pm. (IST). During this period shareholders' of the Company, holding shares in dematerialized form, as on the cut-off date (record date) of September 22, 2026 may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers **(ESPs)** providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iv. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

1. **Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:**

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	**1)** Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of **BIGSHARE** the e-Voting service provider and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. **BIGSHARE**, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be redirected to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-vote (E-voting website)** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 22 55 33.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022- 48867000.

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode is given below:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**LOGIN**" button under the '**INVESTOR LOGIN**' section to Login on E-Voting Platform.
- Please enter you '**USER ID'** (User id description is given below) and '**PASSWORD'** which is shared separately on you register email id.

o Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID** as user id.

o Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID** as user id.

__Note__ If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).

- Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

  NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/ or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**INVESTOR LOGIN**' tab and then Click on **'Forgot your password' ,**
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**Reset**'.

  (In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on **"VOTE NOW"** option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "**IN FAVOUR**", "**NOT IN FAVOUR**" or "**ABSTAIN**" and click on "**SUBMIT VOTE**". A confirmation box will be displayed. Click "**OK**" to confirm, else "**CANCEL**" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option

on investor portal.

3. **Custodian registration process for i-Vote E-Voting Website:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**REGISTER**" under "**CUSTODIAN LOGIN**", to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with **"User id and password will be sent via email on your registered email id"**.

  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**CUSTODIAN LOGIN**' tab and further Click on **'Forgot your password'**
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**RESET**'.

  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under "**DOCUMENTS**" option on custodian portal.
  - o Click on "**DOCUMENT TYPE**" dropdown option and select document type power of attorney (POA).
  - o Click on upload document "**CHOOSE FILE**" and upload power of attorney (POA) or board resolution for respective investor and click on "**UPLOAD**".

    Note: The power of attorney (POA) or board resolution has to be named as the "**InvestorID.pdf**" (Mention Demat account number as Investor ID.)
  - o Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select "**VOTE FILE UPLOAD**" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "**UPLOAD**". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "**CHANGE PASSWORD**" or "**VIEW/ UPDATE PROFILE**" under "**PROFILE**" option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholder's other than individual shareholders holding shares in Demat mode	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email at ivote@bigshareonline.com or call us at: 022-62638338

4. **Procedure for joining the AGM/EGM through VC/ OAVM:**

For shareholder other than individual shareholders holding shares in Demat mode

- The Members may attend the AGM through VC/ OAVM at https://ivote.bigshareonline.com under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, **Bigshare E-voting system**

page will appear.

- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to attend the AGM under the dropdown option.
- For joining virtual meeting, you need to click on **"VOTE NOW"** "VC/OAVM" link placed beside of "**VIDEO CONFERENCE LINK"** option.
- Members attending the AGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

The instructions for Members for e-voting on the day of the AGM are as under:-

- The Members can join the AGM in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
- Only those members/shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
- Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

Helpdesk for queries regarding virtual meeting:

In case shareholders/ investor have any queries regarding virtual meeting, you may refer the Frequently Asked Questions ('FAQs') available at https://ivote.bigshareonline.com, under download section or you can email at ivote@bigshareonline.com or call at: 1800 22 54 22, 022-62638338

Explanatory Statement Pursuant to Section 102 of Companies Act, 2013

Item no. 2:

To approve the appointment of M/s. LBS & Co., Chartered Accountants as Statutory Auditors of the Company and fix their remuneration.

In terms of Section 139 of the Companies Act, 2013 **("the Act")**, and the Companies (Audit and Auditors) Rules, 2014, made thereunder, on the recommendation of Audit committee and the Board of directors of the Company, the members of the Company shall approve the appointment of M/s. LBS & Co., Chartered Accountants, (Firm Registration No.: 029701N), as Statutory Auditors of the Company, to hold the office from the conclusion of the 19th Annual General Meeting until the conclusion of the 24th Annual General Meeting of the Company to be held in the year 2031.

The details required to be disclosed under provisions of Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as under:

i. **Proposed fees payable to the Statutory Auditor(s):** The proposed remuneration for M/s. LBS & Co., Chartered Accountants for the statutory audit for the financial year ending March 31, 2027, shall be Rs. 3,00,000 (Rupees Three Lakhs only), plus applicable taxes and reimbursement of out-of-pocket expenses.

   The remuneration for the subsequent years of their term shall be determined based on the recommendation of the Audit Committee and decided by the Board of Directors of the Company.

ii. **Terms of appointment:** M/s. LBS & Co. shall hold office for a period of five (5) consecutive years effective from the conclusion of the 19th Annual General Meeting of the Company till the conclusion of the 24th Annual General Meeting and they shall conduct Statutory audit and such other review/ certification as may be required.

iii. **Basis of Recommendation of Appointment:** The Audit Committee and the Board of Directors, at their meetings held on August 27, 2026 and September 01, 2026 respectively, have considered various parameters like audit experience across the industries, market standing of the firm, clientele served, technical knowledge, governance standards, etc., and found M/s. LBS & Co., Chartered Accountants, suitable for this appointment and accordingly, recommended the same.

iv. **Credentials of the Statutory Auditors proposed to be appointed:** M/s. LBS & Co. is a Chartered Accountant Firm registered with The Institute of Chartered Accountants of India ('ICAI') with Firm Registration No. 029701N.

   M/s. LBS & Co. was established in 2016 as a professional firm of Chartered Accountants. The firm provides assurance, taxation, corporate, and business advisory services. It has expanded its expertise to include statutory and internal audits, direct and indirect taxation, tax litigation, LLP, and corporate services. LBS & Co. focuses on delivering professional, efficient, and cost-effective solutions to its clients. The firm is supported by a skilled and client-focused team.

Item No. 04:

To approve the re-appointment of Mr. Krishna Kumar (DIN: 07497883), as the Whole-Time Director of the company along with terms & conditions of the appointment.

Mr. Krishna Kumar (DIN: 07497883) has 28 plus years of experience in the travel trade industry and possesses extensive experience in the areas of travel trade operations, service delivery and business management. During his tenure with the Company, he has been responsible for ensuring timely delivery and quality of services provided by the Company and has contributed to the effective management and operational functioning of the organisation.

The Members are informed that, Mr. Krishna Kumar (DIN: 07497883) was initially appointed as the Whole-Time Director of the Company for a term of five (5) years commencing from 15th April 2021. In recognition of his valuable contributions to the Company, the Nomination & Remuneration Committee, at its meeting held on 5th February 2026, recommended his re-appointment for a further term of five (5) years. Based on the recommendation of the Nomination & Remuneration Committee, the Board of Directors, at its meeting held on 24th February 2026, approved his re-appointment as Whole-Time Director, subject to the approval of the Members of the Company, for a further term of five (5) years with effect from 15th April 2026.

Mr. Krishna Kumar (DIN: 07497883) possesses extensive experience and expertise in leadership, strategy, financial planning and business operations. He has significantly contributed to the growth and success of the Company during his tenure. Considering his experience and knowledge of the Company's business, the Board is of the view that his continued association as Whole-Time Director will be valuable to the Company and contribute to its future growth and strategic objectives.

The Company has received from Mr. Krishna Kumar (i) Consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment and Qualifications of Directors) Rules, 2014; and (ii) Intimation in Form DIR-8 in terms of the Companies (Appointment and Qualifications of Directors) Rules, 2014, to the effect that he is not disqualified under Section 164 (1) & (2) of the Companies Act, 2013. Further, he has confirmed that he has not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such Authority. The re-appointment is subject to the approval of the members and will be governed by the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The proposed remuneration for Mr. Krishna Kumar (DIN: 07497883) for his re-appointment as Whole-Time Director will be in accordance with the limits prescribed under Sections 197 and Schedule V of the Companies Act, 2013 and other applicable provisions. The detailed terms of re-appointment, including remuneration and other perquisites, are as follows:

i. Term of re-appointment: 5 years

ii. Basic Salary: Rs. 3,69,204 p.a.

iii. Other Allowances: Rs. 3,54,804 p.a.

iv. Leave Travel Allowances: Rs. 36,000 p.a.

v. Insurance: Medical insurance as per policy of the organization

vi. PF, Gratuity etc.: Shall be entitled to the company's PF contributions, Gratuity payable as per Law, encashment of un-availed leave as per the policy of the organization.

vii. The Whole Time Director shall be entitled to such increment from time to time as per the Company's policy or the Board may by its discretion determine.

viii. Reimbursement of any other expenses properly incurred by him in accordance with the rules and policies of the Company.

Details of the Director whose re-appointment as Whole-time Director is proposed at item no. 04 is provided in **"Annexure-A"** to the Notice.

This Explanatory Statement together with the accompanying Notice of the AGM may also be regarded as a disclosure under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standards ("SS") -2 issued by Institute of Company Secretaries of India ("ICSI"). Copy of letter of appointment of Mr. Krishna Kumar (DIN: 07497883) setting out the terms and conditions of appointment is available for inspection at the Corporate Office of the Company during business hours (between 11:00 a.m. to 1:00 p.m.) on any working day upto the date of AGM or a request can be sent at cs@dudigitalglobal.com for inspection through electronic mode.

Save and except, Mr. Krishna Kumar (DIN: 07497883) and his relatives, none of the other Directors, Key Managerial Personnel of the Company and their relatives are, in anyway, concerned or interested, financially or otherwise, in the resolution set out at item no. 4 of the Notice. Mr. Krishna Kumar is not related to any Director of the Company.

In view of the above, the members are requested to approve the re-appointment of Mr. Krishna Kumar (DIN: 07497883) as Whole-Time Director of the Company and accordingly, the proposed resolution is placed for your approval as an **Ordinary Resolution**.

Item No. 05:

To approve the re-appointment of Mr. Gaurav Kumar (DIN: 07437260), as an Independent Director of the Company

Mr. Gaurav Kumar (DIN: 07437260) is a qualified Company Secretary with around 9 plus years of professional experience in the areas of Corporate and Securities Law. He has experience in corporate governance, regulatory compliance, securities laws and various corporate and legal matters. He possesses sound knowledge of applicable corporate and regulatory frameworks and has been associated with matters relating to corporate compliances and governance. His professional experience and knowledge enable him to provide valuable guidance and independent oversight to the Board. The Members are informed that, Mr. Gaurav Kumar (DIN: 07437260) was initially appointed as a Non-Executive Independent Director of the Company for a term of five (5) consecutive years commencing from 13th May 2021, which expires on May 12, 2026. In recognition of his valuable guidance, experience and significant contributions to the Company, the Nomination & Remuneration Committee, at its meeting held on 5th February 2026, recommended his re-appointment for a second term of five (5) consecutive years. Based on the recommendation of the Nomination & Remuneration Committee, the Board of Directors, at its meeting held on 24th February 2026, approved his re-appointment as an Non-Executive Independent Director of the Company, subject to the approval of the Members, for a second term of five (5) consecutive years with effect from 13th May 2026. The Board, based on the performance evaluation of Mr. Gaurav Kumar (DIN: 07437260) and considering his professional expertise, knowledge and valuable contribution to the Board, is of the opinion that his continued association as an Independent Director will be beneficial to the Company. His experience and guidance will contribute to the achievement of the Company's strategic objectives and further strengthen its corporate governance practices.

The re-appointment is subject to the approval of the Members by way of a Special Resolution and shall be governed by the provisions of Sections 149, 150, 152, Schedule IV and other applicable provisions of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company has received from Mr. Gaurav Kumar (i) Consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 (ii) Intimation in Form DIR-8 in terms of the Companies (Appointment and Qualifications of Directors) Rules, 2014, to the effect that he is not disqualified under Section 164(1) & (2) of the Act (iii) A declaration to the effect that he meets the criteria of independence as provided in Section 149(6) of the Act and Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. Mr. Gaurav Kumar (DIN: 07437260) has confirmed that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to his registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs. Further, he has confirmed that he has not been debarred from holding office of a Director by virtue of any Order passed by SEBI or any other such Authority and that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director of the Company.

Mr. Gaurav Kumar (DIN: 07437260) shall not be liable to retire by rotation during his tenure as an Non-Executive Independent Director. He shall be entitled to receive sitting fees for attending the meetings of the Board in accordance with the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Company's policies, as may be approved by the Board or Nomination Remuneration Committee from time to time.

The requisite details and information pursuant to Regulation 36(3) of the SEBI Listing Regulations, the Act and Secretarial Standards as on the date of the Notice are provided in the **"Annexure-A"** to the Notice.

This Explanatory Statement together with the accompanying Notice of the AGM may also be regarded as a disclosure under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standards ("SS") -2 issued by Institute of Company Secretaries of India ("ICSI"). Copy of letter of appointment of Mr. Gaurav Kumar setting out the terms and conditions of appointment is available for inspection at the Corporate Office of the Company during business hours (between 11:00 a.m. to 1:00 p.m.) on any working day upto the date of AGM or a request can be sent at cs@dudigitalglobal.com for inspection through electronic mode.

Save and except Mr. Gaurav Kumar (DIN: 07437260) and his relatives, none of the other Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at item no. 05 of the Notice.

In view of the above, the members are requested to approve the re-appointment of Mr. Gaurav Kumar as Independent Director of the Company and accordingly, the proposed resolution is placed for your approval as a **Special Resolution**.

Item No. 06:

To obtain the approval for increase in the borrowing limits under section 180 of the Companies Act, 2013:

As per the provisions of Section 180(1)(c) of the Companies Act, 2013, the Board of Directors of the Company shall exercise the power to borrow monies, where the money to be borrowed, together with the money already borrowed by the Company, apart from temporary loans obtained from the Company's banker in the ordinary course of business, exceeds the aggregate of its paid-up share capital, free reserves and securities premium, only with the consent of the members of the Company by way of a Special Resolution.

Taking into consideration the requirements of financial resources for meeting the operational, administrative, working capital and future capital expenditure requirements of the Company, it is proposed to obtain the approval of the members by way of Special Resolution to borrow money up to ₹100/- Crores (Rupees One Hundred Crores Only) in excess of the aggregate of the paid-up share capital, free reserves and securities premium of the Company, apart from temporary loans obtained from the Company's banker in the ordinary course of business, pursuant to Section 180(1)(c) of the Companies Act, 2013.

Further, in order to secure the proposed borrowings of the Company, if necessary, it is proposed to seek the approval of the members of the Company by way of a Special Resolution pursuant to Section 180(1)(a) of the Companies Act, 2013 (the "Act"), for enhancing the powers of the Board of Directors to create pledge and/or mortgage and/or hypothecation and/or lien and/or charge, in addition to the existing pledge, mortgage, hypothecation, lien and/or charge created by the Company, on all or any one or more of the movable and/or immovable properties or such other assets of the Company, wherever situated, both present and future, whether presently belonging to the Company or not, in such manner and on such terms and conditions as may be considered appropriate, in favour of the lenders, up to an aggregate limit of ₹100/- Crores (Rupees One Hundred Crores Only).

The proposed limit for creation of security is intended to facilitate the Company in securing its present and future borrowings and to provide the Company with the necessary flexibility to meet its financial and business requirements from time to time.

The proposed resolution under Sections 180(1)(a) and 180(1)(c) are intended to provide the Company with the necessary flexibility and authority to efficiently manage its financial resources, business operations and assets and to meet its present and future business requirements.

None of the Directors and/or Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financially or otherwise, in the resolutions set out at Item No. 06 of the Notice, except to the extent of their respective shareholding, if any, in the Company.

This Explanatory Statement may also be regarded as an appropriate disclosure under Section 102 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors recommends the passing of the **Special Resolution** set out at Item No. 06 of the Notice for approval by the members.

Item No. 07:

To increase the limit of Loan(s), Guarantee(s) or Security(ies) under section 185 of the Companies Act, 2013

The provisions of Section 185 of the Companies Act, 2013 ("the Act") as amended by the Companies (Amendment) Act, 2017, inter alia, provide that a company may advance any loan (including any loan represented by a book debt), give any guarantee or provide any security in connection with any loan taken by any person in whom any of the directors of the company is interested, subject to the condition that:

- A special resolution is passed by the members of the company; and
- The loans are utilized by the borrowing entity for its principal business activities.

The Board of Directors of the Company is of the opinion that such loans, guarantees or securities, if required to be provided to any such person, would be in the interest of the Company, provided that they are made on such terms and conditions as may be mutually agreed upon, and in compliance with the applicable provisions of the Act.

Accordingly, the approval of the members is being sought by way of a special resolution to authorize the Board of Directors of the Company to advance any loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any person which may or may not be a subsidiary or associate or joint venture of the company, (in which any director of the company is deemed to be interested) or to Managing Director or Whole-Time Director of the company up to the aggregate limit to Rs. 125/- Crores (Rupees One Hundred and Twenty-Five Crores Only), from time to time.

None of the Directors and/or Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financially or otherwise, in the resolutions set out at Item No. 07 of the Notice, except to the extent of their respective shareholding, if any, in the Company.

This Explanatory Statement may also be regarded as an appropriate disclosure under Section 102 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors recommends the passing of the **Special Resolution** set out at Item No. 07 of the Notice for approval by the members.

Item No. 08:

To approve the increase in limits applicable for making investment(s)/extending loan(s) & giving guarantee(s) or providing security(ies) under section 186 of the Companies Act, 2013

As per the provisions of Section 186 of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014, as amended to date, provides that no company is permitted to, directly or indirectly, (a) give any loan to any person or other body corporate; (b) give any guarantee or provide security in connection with a loan to any other body corporate or person; and (c) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, exceeding sixty percent of its paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is more.

Further, the said Section provides that where the giving of any loan or guarantee or providing any security or the acquisition as provided under Section 186(2) of the Act, exceeds the limits specified therein, prior approval of Members by means of a Special Resolution is required to be passed at a general meeting.

In view of the above and considering the long-term business plans of the Company, which requires the Company to make sizeable loans / investments and issue guarantees / securities to persons or bodies corporate, from time to time, prior approval of the Members is being sought for the same. Accordingly, the approval of the members is being sought by way of a special resolution to authorize the Board of Directors of the Company to, directly or indirectly, (a) give any loan to any person or other body corporate; (b) give any guarantee or provide security in connection with a loan to any other body corporate or person; and (c) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, exceeding sixty percent of its paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is more up to the aggregate limit to Rs. 125/- Crores (Rupees One Hundred and Twenty-Five Crores Only), from time to time.

None of the Directors and/or Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financially or otherwise, in the resolutions set out at Item No. 08 of the Notice, except to the extent of their respective shareholding, if any, in the Company.

This Explanatory Statement may also be regarded as an appropriate disclosure under Section 102 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors recommends the passing of the **Special Resolution** set out at Item No. 08 of the Notice for approval by the members.

Item No. 09:

To approve Material Related Party Transaction with OSC Global Processing Private Limited

The Company, in the ordinary course of its business, engages with OSC Global Processing Private Limited ("OSC Global"), a related party, for undertaking transactions in the ordinary course of business, as both entities are engaged in similar lines of business. Such transactions primarily include availing and providing business support services and other services incidental to their respective business activities.

The transactions with OSC Global are strategically & operationally beneficial to the Company considering that these activities require enormous amount of time, resources and feet on the ground. Further since in the past years, OSC Global has performed the activities to the satisfaction of the Company, hence in mutual interest, it has been decided to continue the business with OSC Global during the financial year 2026-27.

The Audit Committee of the Company, comprising majority of Independent Directors, on the basis of relevant details provided by the management, as required under the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions ("RPT Industry Standards"), as prescribed under the RPT Industry Standards, has reviewed the certificate of the CFO & Whole-Time Director as prescribed under the RPT Industry Standards and approved the said transaction(s) with OSC Global for an aggregate value of up to ₹10/- Crore (Rupees Ten Crores Only) during FY 2026–27, while noting that such transactions shall be on arms' length basis and in the ordinary course of business. The Audit Committee shall continue to review and monitor these transactions on a quarterly basis in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

Based on the recommendation of the Audit Committee, the Board of Directors has approved the proposed related party transactions, subject to the approval of the Members.

Pursuant to Regulation 23 of the SEBI Listing Regulations, all material related party transactions and subsequent material modifications require prior approval of the Members by way of an ordinary resolution. In terms of SEBI Listing Regulations, RPT Industry Standards and the Company's Policy on Dealing with Related Party Transactions, a related party transaction is considered material if the transaction(s), individually or taken together with previous transactions during a financial year, exceed ₹50/- Crores (Rupees Fifty Crores) or 10 (ten) percent of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity, whichever is lower, irrespective of whether such transactions are in the ordinary course of business or at arm's length.

As the aggregate value of the proposed transactions with OSC Global is expected to exceed the applicable materiality threshold during FY 2026–27, approval of the Members is being sought by way of this Ordinary Resolution.

The information required to be disclosed pursuant to Regulation 23 of the SEBI Listing Regulations, the SEBI Master Circular dated 30 January, 2026 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26 June, 2025 and the RPT Industry Standards is set out in **"Annexure-B"** to this Notice.

Mr. Rajinder Rai, Chairman, Mrs. Madhurima Rai, Managing Director and Mr. Shivaz Rai, Nonexecutive Director, Krishna Kumar, Whole- Time Director along with their relatives may be deemed to be concerned or interested in the said resolution, to the extent of their directorship/ shareholding interest, in the Company and/or the referred related party of the Company. Except as above, none of the other Director(s), Key Managerial Personnel(s) of the Company or their relatives is, in any way, concerned or interested, financially or otherwise in the said resolution, except to the extent of their directorship/shareholding interest in the Company, if any.

This Explanatory Statement may also be regarded as an appropriate disclosure under Section 102 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Your directors recommend passing the resolution as set out at item no. 09 of this notice as an **Ordinary Resolution** for your approval.

Item No.10:

To approve Material Related Party Transaction with Dudigital BD Private Limited

The Company, in the ordinary course of its business, engages with Dudigital BD Private Limited ("DUBD"), a related party, for undertaking transactions in the ordinary course of business, as both entities are engaged in similar lines of business. Such transactions primarily include availing and providing business support services and other services incidental to their respective business activities. The transactions with DUBD are strategically & operationally beneficial to the Company considering that these activities require enormous amount of time, resources and feet on the ground. Further since in the past years, DUBD has performed the activities to the satisfaction of the Company, hence in mutual interest, it has been decided to continue the business with DUBD during the financial year 2026-27.

The Audit Committee of the Company, comprising majority of Independent Directors, on the basis of relevant details provided by the management, as required under the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions ("RPT Industry Standards"), as prescribed under the RPT Industry Standards, has reviewed the certificate of the CFO & Whole-Time Director, as prescribed under the RPT Industry Standards and approved the said transaction(s) with DUBD for an aggregate value of up to ₹50/- Crore (Rupees Fifty Crore Only) during FY 2026–27, while noting that such transactions shall be on arms' length basis and in the ordinary course of business. The Audit Committee shall continue to review and monitor these transactions on a quarterly basis in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

Based on the recommendation of the Audit Committee, the Board of Directors has approved the proposed related party transactions, subject to the approval of the Members.

Pursuant to Regulation 23 of the SEBI Listing Regulations, all material related party transactions and subsequent material modifications require prior approval of the Members by way of an ordinary resolution. In terms of SEBI Listing Regulations, RPT Industry Standards and the Company's Policy on Dealing with Related Party Transactions, a related party transaction is considered material if the transaction(s), individually or taken together with previous transactions during a financial year, exceed ₹50/- crores (Rupees Fifty Crores) or 10 (ten) percent of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity, whichever is lower, irrespective of whether such transactions are in the ordinary course of business or at arm's length.

As the aggregate value of the proposed transactions with DUBD is expected to exceed the applicable materiality threshold during FY 2026–27, approval of the Members is being sought by way of this Ordinary Resolution.

The information required to be disclosed pursuant to Regulation 23 of the SEBI Listing Regulations, the SEBI Master Circular dated 30 January 2026 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26 June 2025 and the RPT Industry Standards is set out in **"Annexure-B"** to this Notice.

Mr. Rajinder Rai, Chairman, Mrs. Madhurima Rai, Managing Director and Mr. Shivaz Rai, Nonexecutive Director, Krishna Kumar, Whole- Time Director along with their relatives may be deemed to be concerned or interested in the said resolution, to the extent of their directorship/ shareholding interest, in the Company and/or the referred related party of the Company. Except as above, none of the other Director(s), Key Managerial Personnel(s) of the Company or their relatives is, in any way, concerned or interested, financially or otherwise in the said resolution, except to the extent of their directorship/shareholding interest in the Company, if any.

This Explanatory Statement may also be regarded as an appropriate disclosure under Section 102 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Your directors recommend passing the resolution as set out at item no. 10 of this notice as an **Ordinary Resolution** for your approval.

Item No.11:

To approve Material Related Party Transaction with Duverify LLC-FZ

The Company, in the ordinary course of its business, engages with Duverify LLC FZ ("Duverify"), a related party, for undertaking various transactions to meet its business and operational requirements, including availing services related to software and other related services. The transactions with Duverify are strategically & operationally beneficial to the Company considering that these activities require enormous amount of time, resources and feet on the ground. Further since in the past years, Duverify has performed the activities to the satisfaction of the Company, hence in mutual interest, it has been decided to continue the business with Duverify during the financial year 2026-27.

The Audit Committee of the Company, comprising majority of Independent Directors, on the basis of relevant details provided by the management, as required under the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions ("RPT Industry Standards"), as prescribed under the RPT Industry Standards, has reviewed the certificate of the CFO & Whole-Time Director and approved the said transaction(s) with Duverify for an aggregate value of up to ₹10/- Crore (Rupees Ten Crore Only) during FY 2026–27, while noting that such transactions shall be on arms' length basis and in the ordinary course of business. The Audit Committee shall continue to review and monitor these transactions on a quarterly basis in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

Based on the recommendation of the Audit Committee, the Board of Directors has approved the proposed related party transactions, subject to the approval of the Members.

Pursuant to Regulation 23 of the SEBI Listing Regulations, all material related party transactions and subsequent material modifications require prior approval of the Members by way of an ordinary resolution. In terms of SEBI Listing Regulations, RPT Industry Standards and the Company's Policy on Dealing with Related Party Transactions, a related party transaction is considered material if the transaction(s), individually or taken together with previous transactions during a financial year, exceed ₹50/- crores (Rupees Fifty Crores) or 10 (ten) percent of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity, whichever is lower, irrespective of whether such transactions are in the ordinary course of business or at arm's length.

As the aggregate value of the proposed transactions with Duverify is expected to exceed the applicable materiality threshold during FY 2026–27, approval of the Members is being sought by way of this Ordinary Resolution.

The information required to be disclosed pursuant to Regulation 23 of the SEBI Listing Regulations, the SEBI Master Circular dated 30 January, 2026 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26 June, 2025 and the RPT Industry Standards is set out in **"Annexure-B"** to this Notice.

Mr. Rajinder Rai, Chairman, Mrs. Madhurima Rai, Managing Director and Mr. Shivaz Rai, Non-executive Director, along with their relatives may be deemed to be concerned or interested in the said resolution, to the extent of their directorship/shareholding interest, in the Company and/or the referred related party of the Company. Except as above, none of the other Director(s), Key Managerial Personnel(s) of the Company or their relatives is, in any way, concerned or interested, financially or otherwise in the said resolution, except to the extent of their directorship/shareholding interest in the Company, if any.

This Explanatory Statement may also be regarded as an appropriate disclosure under Section 102 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Your directors recommend passing the resolution as set out at item no. 11 of this notice as an **Ordinary Resolution** for your approval.

Item No.12:

To approve the annual managerial remuneration payable to Mr. Rajinder Rai (DIN: 00024523), Chairman of the Company

The Members are informed that, considering the prevailing market practices relating to executive compensation, remuneration levels applicable to comparable positions in the industry, the responsibilities entrusted to Mr. Rajinder Rai (DIN: 00024523), Chairman cum Executive Director of the Company, and his performance and contribution to the Company, the Nomination and Remuneration Committee and the Board of Directors of the Company, at their respective meetings, have considered and approved, subject to the approval of the Members, the revision in the remuneration payable to Mr. Rajinder Rai (DIN: 00024523).

The proposed revision in remuneration is intended to appropriately align the remuneration of Mr. Rajinder Rai (DIN:00024523) with the prevailing industry standards, taking into consideration the nature and responsibilities of his position, his experience, performance and contribution towards the growth and development of the Company.

The proposed remuneration shall be in supersession of all resolutions/approvals previously passed by the Members of the Company in relation to the remuneration payable to Mr. Rajinder Rai (DIN: 00024523). Accordingly, the approval of the Members is sought for payment of the revised annual remuneration to Mr. Rajinder Rai (DIN: 00024523), Chairman cum Executive Director of the Company, with effect from 01st October, 2026,, on the following terms and conditions:

a) **Basic Salary:** ₹14.40/- Lacs (Rupees Rupees Fourteen Lacs Forty Thousand only) per annum, with such suitable yearly increments from time to time as may be decided by the Board of Directors based on the recommendation of the Nomination and Remuneration Committee.

b) **Other Allowances:**

House Rent Allowance : ₹14.40/- Lacs (Rupees Fourteen Lacs Forty Thousand)

Other Allowances : ₹7.20/- Lacs (Rupees Seven Lacs Twenty Thousand)

The above proposed remuneration shall be subject to the applicable provisions of the Companies Act, 2013 ("Act") and the rules made thereunder, and such other applicable laws, regulations and guidelines, as amended from time to time.

Pursuant to the provisions of Sections 196, 197 and 198 read with Schedule V and other applicable provisions of the Act, in case of inadequacy of profits, the above proposed remuneration may be paid to the managerial personnel subject to the applicable conditions and limits prescribed under the Act and Schedule V thereto. Further, the proposed remuneration may be increased by such suitable yearly increments as may be determined by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, subject to a maximum annual increase of 5% over the preceding year's remuneration, in accordance with the applicable provisions of the Act and Schedule V thereto

Mr. Rajinder Rai, Chairman, Mrs. Madhurima Rai, Managing Director and Mr. Shivaz Rai, Non-executive Director, along with their relatives may be deemed to be concerned or interested in the said resolution, to the extent of their directorship/shareholding interest, in the Company. Except as above, none of the other Director(s), Key Managerial Personnel(s) of the Company or their relatives is, in any way, concerned or interested, financially or otherwise in the said resolution, except to the extent of their directorship/ shareholding interest in the Company, if any.

This Explanatory Statement may also be regarded as an appropriate disclosure under Section 102 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Your directors recommend passing the resolution as set out at item no. 12 of this notice as a **Special Resolution** for your approval.

By order of the Board of Directors
For Dudigital Global Limited

Regd. Office:
C-4, SDA Community Centre,
Hauz Khas, New Delhi - 110016

Date: September 01, 2026
Place: New Delhi

Vratanshi Arora
Company Secretary and Compliance Officer
Membership No. A71499

Annexure-A

Details of Directors seeking appointment/ re-appointment at the AGM

(Pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard–2 on General Meetings issued by the Institute of Company Secretaries of India)

Name of the Director	Mr. Krishna Kumar	Mr. Gaurav Kumar	Mr. Shivaz Rai
DIN	07497883	07437260	00203736
Nationality	Indian	Indian	Canadian
Date of Birth	04.07.1970	20.12.1989	16.02.1977
Age	56	36	49
Father's Name	Mr. Bhawani Dutt	Mr. Gopal Garg	Mr. Rajinder Rai
Date of first appointment on Board	28.09.2020	13.05.2021	19.04.2021
Designation/Category of Directorship	Whole- Time Director	Non-Executive Independent Director	Non-Executive Director Non-Independent Director
Qualification	Higher Secondary Education	Qualified Company Secretary	• BA from University of Chicago in Economics and Mathematics. • Diploma in Business Management from Harvard Business School also holder of CFA & FRM.
Brief Resume, Experience and Nature of Expertise in specific functional areas	Mr. Krishna Kumar is a Whole-Time director of the Dudigital Global Limited. He has more than 28 years of experience in the field of travel trade. He is responsible for timely delivery and quality services provided by the Company.	Mr. Gaurav Kumar, (Non-Executive Independent Director of the Company), is a qualified Company Secretary with over 9+ years of experience in corporate and securities laws. He possesses extensive knowledge of legal, regulatory, and governance matters applicable to listed companies. His experience enables him to provide valuable guidance to the Board on compliance and governance matters. He contributes effectively to the Board's oversight and decision-making responsibilities	Mr. Shivaz Rai is a Non- Executive Non-Independent Director of the company having over 21 years of experience in the financial services industry, with expertise in fund management and trading. He has held key roles with leading institutions including RBC, QVT, UBS and JP Morgan.
Number of meetings of the Board attended during the year 2025-26	06	06	06

Terms and conditions of appointment or reappointment	Re-appointed as Whole Time Director for a period of consecutive 5 (Five) years with effect from 15th April, 2026 to 15th April, 2031	Re-appointed as Non-Executive Independent Director for a second term of consecutive 5 (Five) Years with effect from 13th May 2026 to 13th May 2031 and shall not be liable to retire by rotation during his tennure	Re-appointed as Non- Executive Non-Independent Director pursuant to retirement by rotation.
Names of Listed entities in which the person holds the directorship	Dudigital Global Limited	Dudigital Global Limited	Dudigital Global Limited
Directorships in other Companies (unlisted)	• Dudigital Worldwide Private Limited • Swift Initiative Private Limited • Dudigital BD Private Limited • Intermobility Visa Solution Private Limited • OSC Global Processing Private Limited • Dudigital Global (Korea) LLC • Dudigital Global (Lanka) Private Limited	• LMSP Logistics Private Limited • Prosper Housing Finance Limited • Startupsection Advisory Private Limited • GKG Care Foundation (Cessation w.e.f. 11.05.2026)	• Dudigital BDPrivate Limited • Dudigital Global LLC • Virtuworld Tourism LLC • Duverify LLC-FZ • Du Digital Global (Thailand) Co., Ltd.
Membership/ Chairpersonship of Committees in companies	<u>Dudigital Global Limited</u> • Member of Finance and Investment Committee	<u>Dudigital Global Limited</u> • Chairperson of Audit Committee • Member of Nomination and Remuneration Committee • Member of Stakeholders Relationship Committee • Member of Finance and Investment Committee	<u>Dudigital Global Limited</u> • Chairperson of Stakeholders Relationship Committee • Member of Nomination and Remuneration Committee

Listed entities from which the Director has resigned in last 3 (Three) years	Nil	Nil	Nil
Shareholding in the Company, including shareholdings as a beneficial owner. (As on September 01, 2026)	15,206 Equity shares of the company	Nil	1,23,30,900 Equity shares of the company
Details of remuneration sought to be paid	Rs. 7,60,008/- per annum	Sitting fees of Rs. 20,000 per Board Meeting	Not Applicable
Remuneration last drawn	Rs. 7,60,008/- per annum	Sitting fees of Rs. 20,000 per Board Meeting	Not Applicable
Relationships between Directors inter-se and other Manager, Key Managerial Personnel of the company	Not Applicable	Not Applicable	Son of Mr. Rajinder Rai, Chairman & Executive Director of the company and Mrs. Madhurima Rai, Managing Director of the company.
Occupation	Service	Professional	Business
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Mr. Krishna Kumar possesses extensive experience in the travel trade industry, with strong expertise in service delivery, operational management, quality assurance and customer service. His experience enables him to ensure timely delivery of services, maintain service quality and contribute effectively to the Company's business operations and growth.	Mr. Gaurav Kumar possesses extensive expertise in corporate and securities laws, regulatory compliance, and corporate governance, supported by over 9+ years of professional experience. His qualifications and experience enable him to provide informed guidance on legal, regulatory, and governance matters and contribute effectively to the Board's oversight and decision-making.	Mr. Shivaz Rai has over 21 years of experience in the financial services industry, with expertise in fund management, investment strategies and trading. His experience with leading institutions such as RBC, QVT, UBS and JP Morgan provides him with strong knowledge of financial markets, risk assessment and strategic decision making. These skills and experience enable him to effectively contribute to the Board's deliberations and discharge his responsibilities as a Non-Executive Non-Independent Director.

Annexure-B

Disclosure pursuant to Regulation 23 of the SEBI Listing Regulations, the SEBI Master Circular dated 30 January 2026 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26 June, 2025 and the RPT Industry Standards.

S. No.	Particulars	Information provided by the management		
A (1) Basic details of the related party				
1	Name of the Related Party	OSC Global Processing Private Limited ("OSC Global")	Dudigital BD Private Limited ("DUBD")	Duverify LLC FZ ("Duverify")
2	Country of incorporation of the Related Party	India	India	UAE (United Arabs Emirates)
3	Nature of business of Related Party	Travel and Tourism Services	Travel and Tourism Services	Software Development and IT Services
A (2) Relationship & ownership of the related party				
1	Relationship between the listed entity and the related party – including nature of its concern (financial or otherwise) and the following:	Related Party is Subsidiary of Listed Entity	Related Party is Subsidiary of Listed Entity	Related Party is Subsidiary of Listed Entity
	• Shareholding of the listed entity, whether direct or indirect, in the related party.	Direct Shareholding	Direct Shareholding	Direct Shareholding
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	NA	NA	NA
	• Shareholding of the related party, whether direct or indirect, in the listed entity.	Nil	Nil	Nil
A(3) Details of previous transactions with the related party				**(Amounts in INR Lakhs)**
1	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year. **Nature of Transaction:** 1. Purchase of Services 2. Sale of Services 3. Expenses incurred on behalf of Company and reimbursed	 Nil 232.14/- 154.41/-	 Nil 300.08/- 11.20	 Nil Nil Nil

2	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	₹ 0.01 Lacs (upto quarter ended June 30, 2026)	₹ 144.54 Lacs (upto quarter ended June 30, 2026	NIL (upto quarter ended June 30, 2026
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	NA	NA	NA
A (4). Amount of the proposed transaction(s)				**(Amounts in INR Lakhs)**
1	Amount of the proposed transactions being placed for approval in the meeting of the Shareholders.	Upto ₹ 1000 Lacs	Upto ₹ 5000 Lacs	Upto ₹ 1000 Lacs
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	Yes	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	18.29%	91.45%	18.29%
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA	NA	NA

DU Global

5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	381.43% of related party's annual standalone turnover.	653.08% of related party's annual standalone turnover.	1045.69% of related party's annual standalone turnover.
6	Financial performance of the related party for the immediately preceding financial year (FY 25-26): **Particulars:** 1.Turnover 2. Profit after Tax 3. Net Worth	 262.17/- -3.31/- -246.77/-	 765.60/- 142.85/- -68.12/-	 95.63/- 14.26/- 40.07/-
A (5) Basic Details of the proposed transaction				
1	Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/services, giving loan, borrowing etc.)	(a) sale, purchase or supply of any goods or materials; (b) selling or otherwise disposing of, or buying, property of any kind; (c) leasing of property of any kind; d) availing or rendering of any services; e) Reimbursement of expenses including but not limited to availing/ providing for sharing/ usage of each other's employees, infrastructure, related owned/ third-party services and payment of taxes; f) Transfer of resources, services or obligations to meet the business objectives/ requirements.	(a) sale, purchase or supply of any goods or materials; (b) selling or otherwise disposing of, or buying, property of any kind; (c) leasing of property of any kind; d) availing or rendering of any services; e) Reimbursement of expenses including but not limited to availing/ providing for sharing/ usage of each other's employees, infrastructure, related owned/ third-party services and payment of taxes; f) Transfer of resources, services or obligations to meet the business objectives/ requirements	(a) sale, purchase or supply of any goods or materials; (b) selling or otherwise disposing of, or buying, property of any kind; (c) leasing of property of any kind; d) availing or rendering of any services; e) Reimbursement of expenses including but not limited to availing/ providing for sharing/ usage of each other's employees, infrastructure, related owned/ third-party services and payment of taxes; f) Transfer of resources, services or obligations to meet the business objectives/ requirements
2	Details of each type of the proposed transaction			
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) Year (FY 2026-27)	1 (One) Year (FY 2026-27)	1 (One) Year (FY 2026-27)
4	Whether omnibus approval is being sought?	Yes	Yes	Yes

5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Refer point A (4)(1). The transactions will be completed within FY 2026-27.	Refer point A (4)(1). The transactions will be completed within FY 2026-27.	Refer point A (4)(1). The transactions will be completed within FY 2026-27.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The transactions between **Dudigital Global Limited** and **OSC Global Processing Private Limited ("OSC Global")** are strategically and operationally beneficial to the Company, enabling it to leverage the resources, capabilities and business presence of OSC Global to effectively meet its business requirements. Further, OSC Global has been undertaking such activities to the satisfaction of the Company. Accordingly, it is proposed to continue the business arrangement during FY 2026–27. The proposed transactions are expected to facilitate operational efficiencies, business continuity and commercial synergies. These are continuing transactions and similar transactions have been undertaken in the previous years. Considering the ongoing business arrangement, approval of the Members is being sought for the proposed transaction limits for FY 2026–27.	The transactions between **Dudigital Global Limited** and **Dudigital BD Private Limited** are strategically and operationally beneficial to the Company, enabling it to leverage the resources, capabilities and business presence of Dudigital BD Private Limited to effectively meet its business requirements. Further, Dudigital BD Private Limited has been undertaking such activities to the satisfaction of the Company. Accordingly, it is proposed to continue the business arrangement during FY 2026–27. The proposed transactions are expected to facilitate operational efficiencies, business continuity and commercial synergies. These are continuing transactions and similar transactions have been undertaken in the previous years. Considering the ongoing business arrangement, approval of the Members is being sought for the proposed transaction limits for FY 2026–27.	The transactions between **Dudigital Global Limited** and **Duverify LLC FZ ("Duverify")** are strategically and operationally beneficial to the Company, enabling it to leverage the resources, capabilities, technological expertise and business presence of Duverify to effectively meet its business requirements in relation to software development, customization, implementation, maintenance, consultancy and other information technology-enabled services. Further, Duverify has been undertaking such activities to the satisfaction of the Company. Accordingly, it is proposed to continue the business arrangement during FY 2026–27. The proposed transactions are expected to facilitate operational efficiencies, business continuity, technological capabilities and commercial synergies between the Company and Duverify. These are continuing transactions and similar transactions have been undertaken in the previous years. Considering the ongoing business arrangement and the nature of services being provided by Duverify, approval of the Members is being sought for the proposed transaction limits for FY 2026–27.

7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a) Name of the Director/ KMP b) Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Rajinder Rai, Chairman, Mrs. Madhurima Rai, Managing Director and Mr. Shivaz Rai, Non-executive Director of the Company, are the ultimate beneficial owner of the related party. Whereas, Mr. Rajinder Rai, Chairman, Mrs. Madhurima Rai, Managing Director & Mr. Krishna Kumar, Whole-time Director of the Company are Directors in related party as well. Except as stated above, none of the other Directors or Key Managerial Personnel of the Company holds, directly or indirectly, any shares or other ownership interest in the related party.	Mr. Rajinder Rai, Chairman, Mrs. Madhurima Rai, Managing Director and Mr. Shivaz Rai, Non-executive Director of the Company, are the ultimate beneficial owner of the related party. Whereas, Mr. Shivaz Rai, Non-Executive Director, & Mr. Krishna Kumar, Whole-time Director of the Company are Directors in related party as well. Except as stated above, none of the other Directors or Key Managerial Personnel of the Company holds, directly or indirectly, any shares or other ownership interest in the related party.	Mr. Rajinder Rai, Chairman, Mrs. Madhurima Rai, Managing Director and Mr. Shivaz Rai, Non-executive Director of the Company, are the ultimate beneficial owner of the related party. Whereas, Mr. Shivaz Rai Director of the Company is Director and hold 17% of the shareholding in related party as well. Except as stated above, none of the other Directors or Key Managerial Personnel of the Company holds, directly or indirectly, any shares or other ownership interest in the related party.
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not applicable as the transaction will be entered on an arm's length basis and in the ordinary course of business of the Company.	Not applicable as the transaction will be entered on an arm's length basis and in the ordinary course of business of the Company.	Not applicable as the transaction will be entered on an arm's length basis and in the ordinary course of business of the Company.
9	Other information relevant for decision making.	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, forming part of this Notice and such other necessary disclosures as may be appliable under the SEBI Listing Obligations and Disclosure Requirement Regulations	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, forming part of this Notice and such other necessary disclosures as may be applicable under the SEBI Listing Obligations and Disclosure Requirement Regulations	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, forming part of this Notice and such other necessary disclosures as may be applicable under the SEBI Listing Obligations and Disclosure Requirement Regulations

B(1) Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances				
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	NA	NA	NA
2	Basis of determination of price.	The transactions with the related party are undertaken on an arm's length basis and in the ordinary course of business. The value of the related party transactions is determined based on the market price of the relevant material(s) and service(s). Where the market price is not available, alternative method(s), including reimbursement of the actual cost incurred or cost-plus mark-up, as applicable under the arm's length pricing criteria, are adopted.	The transactions with the related party are undertaken on an arm's length basis and in the ordinary course of business. The value of the related party transactions is determined based on the market price of the relevant material(s) and service(s). Where the market price is not available, alternative method(s), including reimbursement of the actual cost incurred or cost-plus mark-up, as applicable under the arm's length pricing criteria, are adopted.	The transactions with the related party are undertaken on an arm's length basis and in the ordinary course of business. The value of the related party transactions is determined based on the market price of the relevant material(s) and service(s). Where the market price is not available, alternative method(s), including reimbursement of the actual cost incurred or cost-plus mark-up, as applicable under the arm's length pricing criteria, are adopted.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:			
	a) Amount of Trade advance	200 Lac	1000 Lac	200 Lac
	b) Tenure	12 Months	12 Months	12 Months
	c) Whether same is self-liquidating?	NA	NA	NA