

M L BHUWANIA AND CO LLP

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,

The Board of Directors of

DATAMATICS GLOBAL SERVICES LLC-FZ

Report on the financial statements

Opinion

We have audited the accompanying financial statements of **DATAMATICS GLOBAL SERVICES LLC-FZ** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the financial statements"). The accompanying financial statement have been prepared by management in accordance with generally accepted accounting principles applicable in India, solely to enable its holding company, Datamatics Global Service Limited to prepare its consolidated financial statements.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the generally accepted accounting principal in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flow of the Company in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards (Ind As) specified under Section 133 of the Act read with rule 3 of Companies (Indian



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Accounting Standards) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For and on behalf of
M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W/W100197

Ashishkumar Bairagra
Partner
Membership No. 109931
UDIN: 25109931BMIAHS9194

Place: Mumbai
Date: May 14th, 2025

F-11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
Mumbai - 400 020, India.



DATAMATICS GLOBAL SERVICES L.L.C- FZ
Financial statements as at March 31, 2025

Balance sheet as at March 31, 2025

		(Amount In AED)	(Amount In INR)
Particulars	Note	March 31, 2025	March 31, 2025
ASSETS			
Current assets			
Financial assets			
i. Trade receivables	3	2,00,000	46,54,000
ii. Cash and cash equivalents	4	4,784	1,11,313
iii. Other financial assets	5	33,38,342	7,76,83,218
Other current assets	6	22,569	5,25,180
Total current assets		35,65,695	8,29,73,711
Total assets		35,65,695	8,29,73,711
EQUITY AND LIABILITIES			
Equity			
Equity share capital	7(a)	50,000	11,63,500
Other equity	7(b)	54,123	12,59,434
Total equity		1,04,123	24,22,934
LIABILITIES			
Current liabilities			
Financial liabilities			
i. Trade payables	8	32,833	7,64,020
ii. Other financial liabilities	9	27,22,817	6,33,59,956
Provisions	10	7,05,922	1,64,26,801
Total current liabilities		34,61,572	8,05,50,777
Total liabilities		34,61,572	8,05,50,777
Total equity and liabilities		35,65,695	8,29,73,711

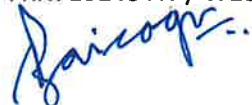
Significant accounting policies and notes forming part of the financial statements 1-19

As per our attached report of even date

For M L BHUWANIA AND CO LLP

Chartered Accountants

FRN: 101484W / W100197



Ashishkumar Bairagra

Partner

Membership No. 109931

For and on behalf of the Board



Rahul L. Kanodia

Director



Divya Kumat

Director



Place : Mumbai

Dated : 14th May, 2025



F-11, 3rd Floor, Manek Mahal,
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Mumbai - 400 020, India.

Statement of profit and loss for the period ended March 31, 2025

Particulars	Note	(Amount In AED)	(Amount In INR)
		15/11/2024 to 31/03/2025	15/11/2024 to 31/03/2025
Revenue from operations	11	36,03,342	8,29,12,899
Total income		36,03,342	8,29,12,899
Expenses			
Employee benefit expenses	12	30,71,766	7,06,81,333
Other expenses	13	4,77,453	1,09,86,204
Total expenses		35,49,219	8,16,67,536
Profit before tax		54,123	12,45,362
Income tax expense		-	-
Profit for the year		54,123	12,45,362

Statement of other comprehensive income for the period ended March 31, 2025

Particulars	Note	15/11/2024 to 31/03/2025	15/11/2024 to 31/03/2025
Items that will be reclassified to profit or loss			
Foreign Currency Translation reserve		-	14,072
		-	14,072
Fair Value gain on FVOCI Investments		-	-
Items that will not be reclassified to profit or loss		-	-
		-	-
OCI for the year		-	14,072
Total comprehensive income for the year		54,123	12,59,434

Earnings per Equity Share (of AED 1,000/- each)

Basic and diluted	15	2,883.94	66,358.73
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Significant accounting policies and notes forming part of the financial statements 1-19

As per our attached report of even date

For M L BHUWANIA AND CO LLP

Chartered Accountants

FRN: 101484W / W100197



Ashishkumar Bairagra

Partner

Membership No. 109931

Place : Mumbai

Dated : 14th May, 2025

For and on behalf of the Board



Rahul L. Kanodia

Director



Divya Kumari

Director



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DATAMATICS GLOBAL SERVICES L.L.C- FZ
Financial statements as at March 31, 2025

Statement of changes in equity for the period ended March 31, 2025

A. Equity share capital

Particulars	Amount in AED	Amount in INR
As at March 31, 2024	-	-
Changes in equity share capital	50,000	11,63,500
As at March 31, 2025	50,000	11,63,500

B. Other equity

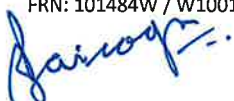
Particulars	Reserves and surplus	Total	Reserves and surplus	Other Reserves	Total
	Retained earnings		Retained earnings	Foreign Exchange Translation Reserve	
As at March 31, 2024	-	-	-	-	-
Profit for the year	54,123	54,123	12,45,362	-	12,45,362
Other comprehensive income	-	-	-	14,072	14,072
Total comprehensive income for the year	54,123	54,123	12,45,362	14,072	12,59,434
As at March 31, 2025	54,123	54,123	12,45,362	14,072	12,59,434

As per our attached report of even date

For M L BHUWANIA AND CO LLP

Chartered Accountants

FRN: 101484W / W100197



Ashishkumar Bairagra

Partner

Membership No. 109931

Place : Mumbai

Dated : 14th May, 2025

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Rahul L. Kanodia

Director



Divya Kumari

Director



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DATAMATICS GLOBAL SERVICES L.L.C- FZ

Cash flow statement for the period ended March 31, 2025

	(Amount in AED)	(Amount in INR)
	Period Ended March 31, 2025	Period Ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax	54,123	12,45,362
Adjustments for :		
Operating profit before working capital changes	54,123	12,45,362
Adjustments for :		
Increase in trade receivables	(2,00,000)	(46,54,000)
Increase in other financial and non-financial assets	(33,10,911)	(7,70,44,899)
Increase / (decrease) in trade payables	32,833	7,64,020
Increase in other financial and non-financial liabilities	34,28,739	7,97,86,757
Cash generated from operations	4,784	97,241
Direct taxes paid (net)	-	-
Net cash flow from operating activities	4,784	97,241
B. Cash flow from investing activities	-	-
Net cash flow used in investing activities (B)	-	-
C. Cash flow from financing activities	-	-
Net cash flow used in financing activities (C)	-	-
Net cash flow during the year	4,784	97,241
Exchange difference on translation	-	14,072
Net cash and cash equivalents at the end of the year (Refer Note No 4)	4,784	1,11,313

1. Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

2. Since the Company was incorporated on November 15, 2024 and hence Previous year figures are not applicable.

Particulars	Period Ended March 31, 2025	Period Ended March 31, 2025
Cash and cash equivalents		
Balances with bank:		
- in Current Account	4,784	1,11,313
	4,784	1,11,313

As per our attached report of even date

For M L BHUWANIA AND CO LLP

Chartered Accountants

FRN: 101484W / W100197

Ashishkumar Bairagra

Ashishkumar Bairagra

Partner

Membership No. 109931

Place : Mumbai

Dated : 14th May, 2025

For and on behalf of the Board

Rahul L. Kanodia

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Director

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Director

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DATAMATICS GLOBAL SERVICES L.L.C- FZ
Notes forming part of Financial Statements

Note 1: General Information

DATAMATICS GLOBAL SERVICES L.L.C-FZ, was incorporated in Meydan Grandstand, 6th floor, Meydan Road, Nad Al Sheba, Dubai, U.A.E. on November 15, 2024 and the Registration Number of the Company is 2424638. The Company is wholly owned subsidiary of Datamatics Global Services Limited.

Note 2: Material Accounting Policies

i) Basis of Preparation of Financial Statements:

Compliance with Ind AS

This Financial Statements are prepared as per Indian Accounting Standards (Ind AS), on the accrual basis of accounting and in accordance with generally acceptable accounting principle in India from the books of accounts maintained in AED. The above Financial Statements comprising Balance sheet, the Statement of Profit and Loss (including other Comprehensive Income), Cash Flow Statement and Statement of Equity for the year then ended and a summary of material accounting policies and a summary of selected explanatory notes have been prepared by Management to enable its Holding Company, Datamatics Global Services Limited to prepare its Consolidated Financial Statements and only relevant disclosures as required for the intended purpose are disclosed.

ii) Foreign currency translation

Functional and presentation currency

The financial statements are presented in United Arab Emirates Dirham (AED), rounded to the nearest AED.

Monetary items denominated in foreign currencies at the balance sheet date are translated at the exchange rates prevailing at the balance sheet date. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction.

Any income or expense on account of exchange difference either on settlement or on translation at the balance sheet date is recognised in the Statement of Profit and Loss in the year in which it arises.

iii) Revenue recognition

Revenue from services is recognised based on time and material and billed to the clients as per the terms of the contract.

Revenue related to fixed price maintenance and support services contracts where the Company is standing ready to provide services is recognised based on time elapsed mode and revenue is straight lined over the period of performance.

Revenue from holding company is recognised based on transaction price of services which is at arm's length.

The billing schedules agreed with customers include periodic performance-based billing and / or milestone based progress billings. Revenues in excess of billing are classified as unbilled revenue while billing in excess of revenues are classified as contract liabilities (which we refer to as "unearned revenues").

iv) Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from date of purchase to be cash equivalents.

v) Cash Flow Statement

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

vi) Trade receivable

Trade receivables that do not contain a significant financing component are measured at transaction price and trade receivables that contain a significant financing component are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

vii) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(1) Financial Assets

(i) Classification

The Company classifies its financial assets in the following measurement categories:

(a) those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss); and

(b) those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

(a) For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income.

(b) For investments in debt instruments, this will depend on the business model in which the investment is held.

(c) For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.



(iii) Impairment of financial assets

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime credit losses (ECL) to be recognised from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed.

(iv) Derecognition of financial assets

A financial asset is derecognised only when -

- (a) The Company has transferred the rights to receive cash flows from the financial asset or
- (b) retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

(v) Income recognition

Interest income

Interest income is recorded on a time proportion basis taking into account the amounts invested and the effective interest rate.

(2) Financial Liabilities

(i) Measurement

Financial liabilities are initially recognised at fair value, reduced by transaction costs (in case of financial liability not at fair value through profit or loss), that are directly attributable to the issue of financial liability. After initial recognition, financial liabilities are measured at amortised cost using effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash outflow (including all fees paid, transaction cost, and other premiums or discounts) through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition. At the time of initial recognition, there is no financial liability irrevocably designated as measured at fair value through profit or loss.

(ii) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

viii) Use of estimates

The preparation of financial statements as per Generally Accepted Accounting Principles requires management to make estimates and assumptions which affects the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of financial statements and reported amount of revenue and expenses during the reported period. Actual results could differ from such estimates.

ix) Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

x) Provision, Contingent Liabilities and Contingent Assets

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for contingent liability is made when there is possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect current best estimates.

Contingent Assets are neither recognised nor disclosed.

xi) Employee benefits

Short term employee benefits are recognised as an expense at the undiscounted amounts in the Statement of Profit & Loss for the year in which the related service is rendered.

Liabilities in respect Leave Encashment and Gratuity which are defined benefit plans are determined based on estimated leave balance basis as on the balance sheet date.

xii) Earnings per share

In determining Earnings per Share, the Company considers the net profit attributable to company's owners. The number of shares used in computing basic Earnings per Share is the weighted average number of shares outstanding during the period. The number of shares used in computing diluted Earnings per Share comprises the weighted average shares considered for deriving basic Earnings per Share and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares.



DATAMATICS GLOBAL SERVICES L.L.C- FZ
Financial statements as at March 31, 2025

Note 3 - Trade receivables*	(Amount In AED)	(Amount In INR)
Particulars	March 31, 2025	March 31, 2025
Unsecured		
Considered Good (Refer Note No. 14)	2,00,000	46,54,000
Total	2,00,000	46,54,000

*Trade receivable ageing schedule for the year ended as on March 31, 2025						(Amount In AED)
Particulars	Less than 6 Months	6 Months- 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable - Considered Goods	200,000	-	-	-	-	200,000
Undisputed Trade Receivable - credit impaired	-	-	-	-	-	-
*Trade receivable ageing schedule for the year ended as on March 31, 2025						(Amount In INR)
Particulars	Less than 6 Months	6 Months- 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable - Considered Goods	4,654,000	-	-	-	-	4,654,000
Undisputed Trade Receivable - credit impaired	-	-	-	-	-	-

Note 4 - Cash and cash equivalents	(Amount In AED)	(Amount In INR)
Particulars	March 31, 2025	March 31, 2025
Balances with bank:		
- in Current Account	4,784	1,11,313
Total	4,784	1,11,313

Note 5 - Other financial assets (current)	(Amount In AED)	(Amount In INR)
Particulars	March 31, 2025	March 31, 2025
(Unsecured, considered good)		
Security deposits	5,000	1,16,350
Receivable from related parties (Refer Note No. 14)	30,000	6,98,100
Others -		
Unbilled Revenue (Refer Note No. 14)	33,03,342	7,68,68,768
Total	33,38,342	7,76,83,218

Note 6 - Other current assets	(Amount In AED)	(Amount In INR)
Particulars	March 31, 2025	March 31, 2025
Prepaid expenses	22,569	5,25,180
Total	22,569	5,25,180



Note 7 - Share capital and other equity

7(a) - Equity share capital

(i) Issued, Subscribed and Paid-up equity share capital

Particulars	Number of shares	Amount in AED	Number of shares	Amount in INR
As at March 31, 2024	-	-	-	-
Changes in equity share capital	50	50,000	50	11,63,500
As at March 31, 2025	50	50,000	50	11,63,500

(ii) Movements in equity share capital

Particulars	Number of shares	Amount in AED	Number of shares	Amount in INR
As at March 31, 2024	-	-	-	-
Changes in equity share capital	50	50,000	50	11,63,500
As at March 31, 2025	50	50,000	50	11,63,500

(iii) Shares of the company held by holding company

Particulars	(Amount in AED)	(Amount in INR)
	March 31, 2025	March 31, 2025
50 (50) Equity Shares of AED 1,000 each fully paid up	50,000	11,63,500

(iv) Details of shareholders holding more than 5% shares in the Company

Particulars	March 31, 2025	
	Number of shares	% Holding
Datamatics Global Services Limited	50	100

(v) Terms / rights attached to equity shares

The Company, at present, has one class of equity shares having a par value of AED 1,000 per share. Each shareholder is eligible for one vote per share held.

7(b) - Other equity

Particulars	(Amount in AED)	(Amount in INR)
	March 31, 2025	March 31, 2025
Retained earnings*	54,123	12,45,362
OCI -	-	-
Foreign currency translation reserve**	-	14,072
Total	54,123	12,59,434

* Refer Statement of Changes in Equity for Movement

** The exchange differences arising from the translation of financial statements of foreign operations is recognised in other comprehensive income, net of taxes and is presented within equity in the foreign currency translation reserve.



DATAMATICS GLOBAL SERVICES L.L.C- FZ
Financial statements as at March 31, 2025

Note 8 - Trade payables*	(Amount In AED)	(Amount In INR)
Particulars	March 31, 2025	March 31, 2025
Trade payables	32,833	7,64,020
Total	32,833	7,64,020

***Trade payable ageing schedule for the year ended as on March 31, 2025** **(Amount In AED)**

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	5,247	-	-	-	5,247
Add: Accrued Expenses (including employee liabilities)					27,586
Total					32,833

***Trade payable ageing schedule for the year ended as on March 31, 2025** **(Amount In INR)**

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	122,098	-	-	-	122,098
Add: Accrued Expenses (including employee liabilities)					641,922
Total					764,020

Note 9 - Other financial liabilities (current)	(Amount In AED)	(Amount In INR)
Particulars	March 31, 2025	March 31, 2025
Payable to related parties (Refer Note No. 14)	27,22,817	6,33,59,956
Total	27,22,817	6,33,59,956

Note 10 - Provisions (Current)	(Amount In AED)	(Amount In INR)
Particulars	March 31, 2025	March 31, 2025
<u>Provisions for employee benefits</u>		
Leave Encashment	4,04,971	94,23,671
Gratuity	3,00,951	70,03,130
Total	7,05,922	1,64,26,801



DATAMATICS GLOBAL SERVICES L.L.C- FZ
Financial statements as at March 31, 2025

Note 11 - Revenue from operations	(Amount In AED)	(Amount In INR)
Particulars	15/11/2024 to 31/03/2025	15/11/2024 to 31/03/2025
Sale of Services	36,03,342	8,29,12,899
Total	36,03,342	8,29,12,899
Note 12 - Employee benefit expenses	(Amount In AED)	(Amount In INR)
Particulars	15/11/2024 to 31/03/2025	15/11/2024 to 31/03/2025
Salary, Wages & Allowances	29,95,338	6,89,22,726
Staff Welfare Expenses	76,428	17,58,607
Total	30,71,766	7,06,81,333
Note 13 - Other expenses	(Amount In AED)	(Amount In INR)
Particulars	15/11/2024 to 31/03/2025	15/11/2024 to 31/03/2025
Legal & Professional expenses	4,61,083	1,06,09,509
Travelling expenses	1,434	32,996
Bank charges	1,791	41,210
Rates & Taxes	13,146	3,02,489
Total	4,77,453	1,09,86,204



DATAMATICS GLOBAL SERVICES L.L.C- FZ
Notes Forming Part of the Financial Statements

Note 14 - Related Party Disclosure

As required under Ind AS 24 – “Related Party Disclosures”, following are details of transactions during the year with the related parties of the Company as defined in Ind AS- 24.

The Company has entered into transactions in ordinary course of business with related parties at arms length as per details given below:

Datamatics Global Services Limited (Holding Company)
 Datamatics Global Services FZ LLC (Fellow Subsidiary)

The nature of significant related party transactions and the amounts involved are as follows:

Sr. No.	Particulars	(Amount In AED)	(Amount In INR)
		15/11/2024 to 31/03/2025	15/11/2024 to 31/03/2025
(i)	Transactions during the year ended Included In Revenue from operations Datamatics Global Services FZ LLC	36,03,342	8,29,12,899
(ii)	Reimbursements/ Expenses incurred by related parties Datamatics Global Services FZ LLC	27,22,817	6,26,52,024
(iii)	Issued equity share capital Datamatics Global Services Limited	50,000	11,63,500
	Balances as at March 31	March 31, 2025	March 31, 2025
(i)	Included In Other trade receivable Datamatics Global Services FZ LLC	2,00,000	46,54,000
(ii)	Included In Other financial assets Datamatics Global Services FZ LLC Datamatics Global Services Limited	33,03,342 30,000	7,68,68,768 6,98,100
(iii)	Included in Other financial liabilities Datamatics Global Services FZ LLC	27,22,817	6,33,59,956

Note 15 - Earnings Per Share

Particulars	15/11/2024 to 31/03/2025	15/11/2024 to 31/03/2025
Net profit after tax	54,123	12,45,362
Weighted average number of outstanding equity shares considered for Basic and Diluted EPS (Nos.)	19	19
Nominal value of shares	AED 1000	
Earnings per Share (Basic and Diluted)	2,883.94	66,358.73

Note 16 - Financial risk management

The company's activities expose it to liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk.

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash and cash equivalents, trade receivables and financial assets	Aging analysis	Diversification of bank deposits and credit limits
Liquidity risk	Trade payable	Maturity analysis, cash flow forecasts	Availability of committed credit lines and borrowing facilities

Note 17 The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

Note 18 The Company has not revalued its property, plant and equipment during the current or previous year.




DATAMATICS GLOBAL SERVICES L.L.C- FZ
Notes Forming Part of the Financial Statements

Note 19 - Previous Year Figures

Since the Company was Incorporated on November 15, 2024 and hence Previous year figures have not been given.

As per our attached report of even date
For M L BHUWANIA AND CO LLP

Chartered Accountants
FRN: 101484W / W100197



Ashishkumar Balraja
Partner
Membership No. 109931

Place : Mumbai
Dated : 14th May, 2025

For and on behalf of the Board



Rahul L. Kanodia
Director



Divya Kumari
Director



F-11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
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