

DATAMATICS GLOBAL SERVICES FZ-LLC

Financial Statements & Independent Auditor's Report

For the year ended 31st March 2026

Audited by

METHA RASHID
ACCOUNTANTS & AUDITORS

DATAMATICS GLOBAL SERVICES FZ-LLC

Financial Statements and Independent Auditor's Report for the year ended 31st March 2026

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DATAMATICS GLOBAL SERVICES FZ-LLC

Financial Statements and Independent Auditor's Report for the year ended 31st March 2026

Company Details

DATAMATICS GLOBAL SERVICES FZ-LLC

Premises No. DSP-HQSOU-VD-F13-168,
Floor No. 13, Dubai Science Park - South Tower,
Dubai Internet City, Dubai, United Arab Emirates.

Shareholder

DATAMATICS GLOBAL SERVICES LIMITED

Country of incorporation: India
Date of incorporation: 03 November 1987

Manager

RAMKUMAR NATARAJAN

Nationality: Indian
DOB: 27 November 1974

Business Activity

IT services, Consultancy, Customer services, Developer, Solution provider, Support service provider

Date of Incorporation

12th December 2013

Licensing Authority

Dubai Development Authority

Banking Partner

Citi Bank
Mashreq Bank

TRN No.

VAT: 100369201700003
CT: 100369201700001

DATAMATICS GLOBAL SERVICES FZ-LLC

Financial Statements and Independent Auditor's Report for the year ended 31st March 2026

Directors' Report

The Directors present their report and the audited financial statements of the Company **DATAMATICS GLOBAL SERVICES FZ-LLC** based in Dubai, United Arab Emirates for the year ended 31 March 2026.

Principal activity of the Company:

The principal activity of the company during the year was " IT services, Consultancy, Customer services, Developer, Solution provider, Support service provider".

Results of operation:

The results of the company for the year ended, 31st March 2026 are set out on page 12 of financial statements.

Role of the Directors:

The Directors act as the company's principal decision-making forum. They have the overall responsibility for leading and supervising the company and are accountable to shareholders for delivering sustainable shareholders' value through their guidance and supervision of the company's business. The directors set the strategies and policies of the company. They monitor the performance of the company's business, guide and supervise the management.

Risk management and internal control systems:

The company's risk management framework identifies, assesses, manages, and reports risk on a consistent and reliable basis. The directors consider the primary risk areas to be credit risk, interest rate risk, foreign exchange, and liquidity risk. The directors recognize their responsibility to ensure the existence of an internal control system for reviewing its continued effectiveness. And it has in place a management information system that facilitates financial and other information being periodically reported on transparent basis to the management and that in turns helps in initiating action to mitigate risks to the feasible extent.

Going concern:

The attached financial statements have been prepared on a going concern basis. While preparing the financial statements the management has assessed the company's ability to continue as a going concern. They had not come across any evidence to believe that any material uncertainties related to the events or conditions existed, which may cast significant doubt on the company's ability to continue as a going concern.



DATAMATICS GLOBAL SERVICES FZ-LLC

Financial Statements and Independent Auditor's Report for the year ended 31st March 2026

Directors' Report *(Continued)*

After balance date events:

In the opinion of the directors, no transaction or event of a material and unusual nature, favorable or unfavorable has arisen in the interval between the end of the financial year and the date of this report, that is likely to affect substantially the result of the operations or the financial position of the company.

Auditor:

M/s. Metha Rashid Accountants & Auditors LLC have been appointed as an External Auditor in the Annual General Meeting.

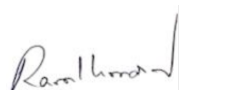
Statement of Directors' responsibilities:

The applicable requirements require the directors to prepare the financial statements for each financial year which present fairly in all material respects, the financial position of the company and its financial performance for the year then ended.

The audited financial statements for the year under review have been prepared in conformity and in compliance with the relevant statutory requirements and other governing laws. The Directors confirm that sufficient care has been taken for the maintenance of proper and adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the company and enables them to ensure that the financial statements comply with the requirements of applicable statute. The directors also confirm that appropriate accounting policies have been selected and applied consistently in order that financial statements reflect fairly the form and substance of the transactions carried out during the year under review and reasonably present the Company's financial conditions and results of its operations.

Acknowledgement:

The Directors wish to place on record their sincere gratitude for the continuous support extended by various government departments, banks, customers, suppliers, employees as well as all the well-wishers.



RAMKUMAR NATARAJAN

Manager

14 May 2026



Independent auditor's report to the shareholders of DATAMATICS GLOBAL SERVICES FZ-LLC

Report on the audit of the Financial Statements

Our Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of **DATAMATICS GLOBAL SERVICES FZ-LLC** (the "Company") as of 31st March 2026, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

What we have audited

The Company's financial statements comprise:

- the statement of financial position as of 31 March 2026.
- the statement of comprehensive income for the year then ended.
- the statement of cash flows for the year then ended.
- the statement of changes in equity for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs). 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and the ethical requirements that are relevant to our audit of the financial statements in the United Arab Emirates. We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.



Independent auditor's report to the shareholders of DATAMATICS GLOBAL SERVICES FZ-LLC *(Continued)*

Other Information

The Board of Directors and management are responsible for the other information. The other information comprises the Director's Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we concluded that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

Responsibilities of the management and those charged with the governance of the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and their preparation in compliance with the applicable laws of United Arab Emirates, and for such internal control as management determines is necessary to enable the preparation of financial statements that 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. Those charged with governance are responsible for overseeing the Company's financial reporting process.

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Independent auditor's report to the shareholders of DATAMATICS GLOBAL SERVICES FZ-LLC *(Continued)*

Auditors' responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 ISAs 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 based on these financial statements.

As part of an audit in accordance with ISAs, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.



Independent auditor's report to the shareholders of DATAMATICS GLOBAL SERVICES FZ-LLC *(Continued)*

Report on other legal & regulatory requirements

As required by Dubai Development Authority, we report that:

- i. The financial statements have been prepared and comply, in all material respects, with the applicable provisions of the Dubai Development Authority.
- ii. Based on the information that has been made available to us, nothing has come to our attention which causes us to believe that the Company has contravened during the year ended 31 March 2026 any of the applicable provisions of the Dubai Development Authority or of its Memorandum of Association which would materially affect its activities or its financial position as of 31 March 2026.

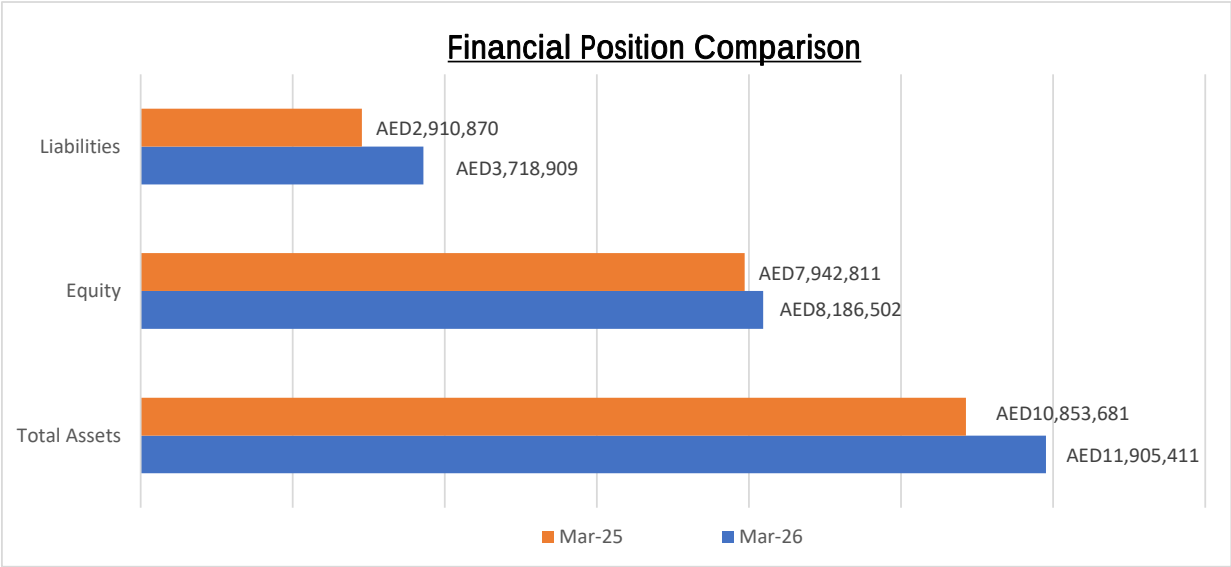
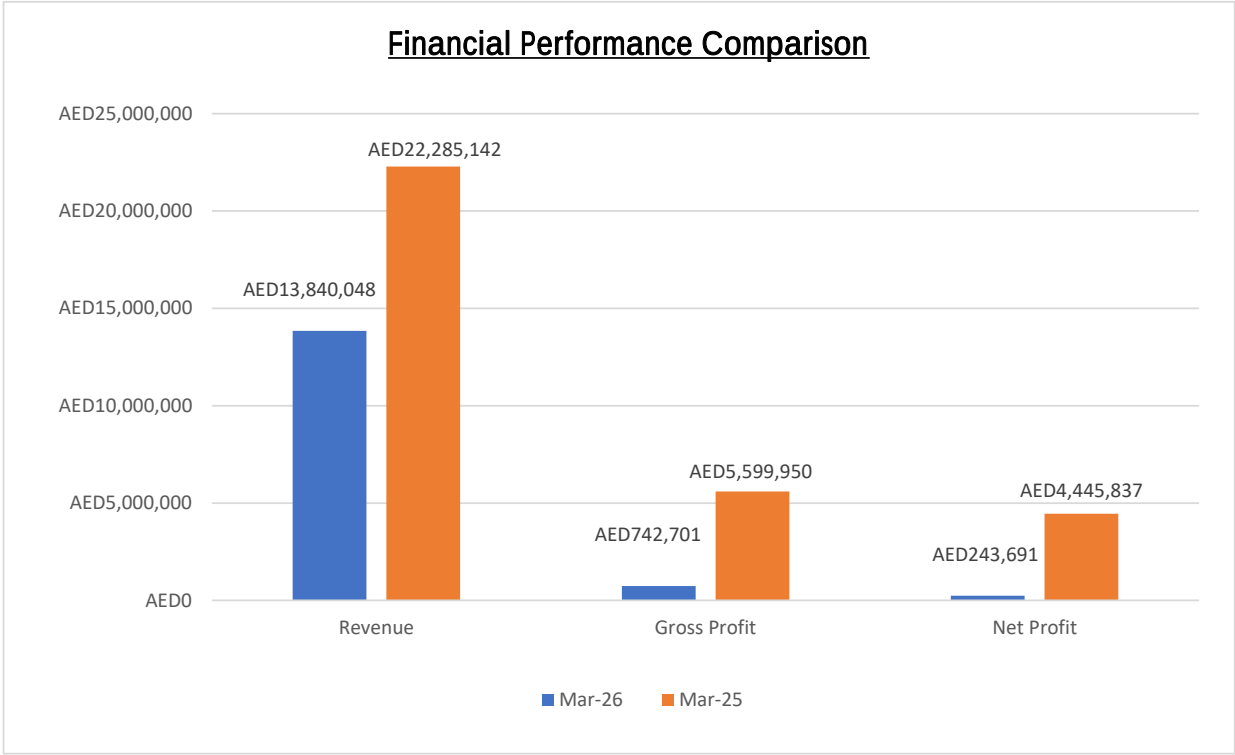
For: Metha Rashid Accountants & Auditors LLC
Dubai, United Arab Emirates

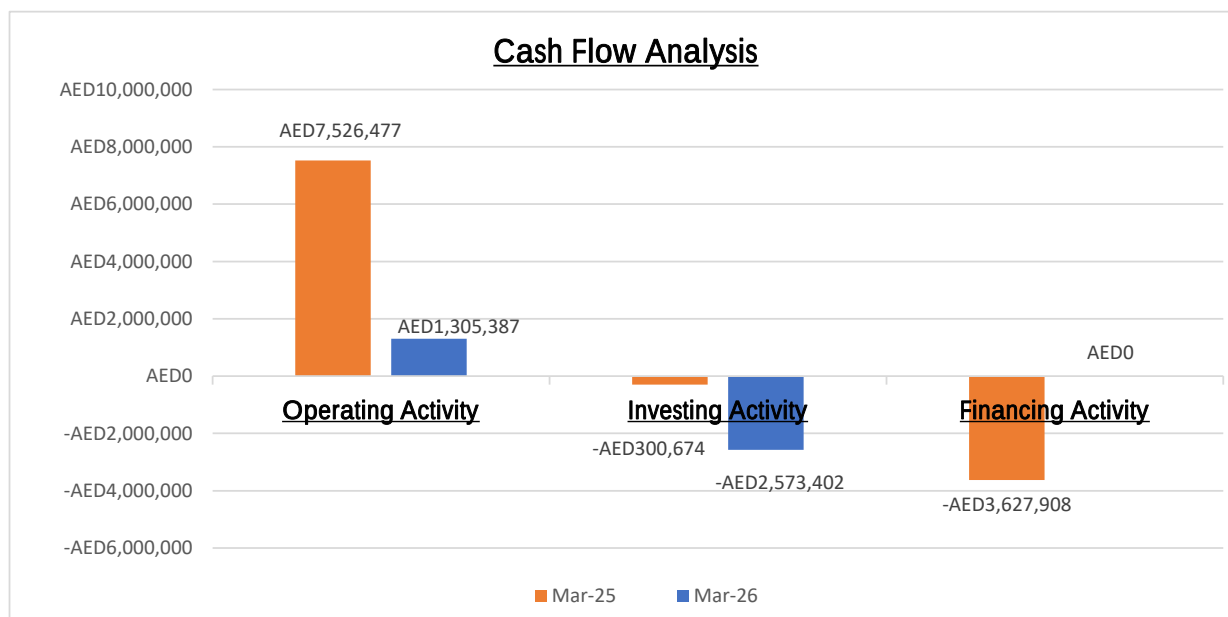


Bharat Ramchandani Vasudev Ramchandani
14 May 2026,
Auditor's Entry no: 5651
Dubai Economy & Tourism License no.: 1146496
MRAA/2026/871

DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Financial Highlights
As at March 31, 2026
In Arab Emirates Dirham (AED)



DATAMATICS GLOBAL SERVICES FZ-LLC**Dubai Development Authority, Dubai- United Arab Emirates****Financial Highlights****As at March 31, 2026****In Arab Emirates Dirham (AED)****Financial Ratios**

Ratio	Measurement	Mar-26	Mar-25
Gross Profit Ratio	%	5.37%	25.13%
Net Profit Ratio	%	1.76%	19.95%
Current Ratio	Times	3.21	3.35
Quick Ratio	Times	3.20	3.35
Days Sales Outstanding	Days	118	95
Operating Cash Flow Ratio	Times	0.35	2.59

DATAMATICS GLOBAL SERVICES FZ-LLC**Dubai Development Authority, Dubai- United Arab Emirates****Financial Highlights****As at March 31, 2026****In Arab Emirates Dirham (AED)****GLOSSARY****Gross Profit Ratio :**

The gross profit ratio is a profitability measure calculated as the gross profit (GP) ratio to net sales. It shows how much profit the company generates after deducting its cost of revenues.

Net Profit Ratio :

The net profit percentage is the ratio of after-tax profits to net sales. It reveals the remaining profit after all costs of production, administration, and financing have been deducted from sales, and income taxes recognized.

Current Ratio :

It compares a company's current assets to its current liabilities , testing whether it sustainably balance assets, financing and liabilities.

Quick Ratio :

Quick ratio is also known as Acid test ratio is used to determine whether a company or a business has enough liquid assets which are able to be instantly converted into cash to meet short term dues. It is calculated by dividing the liquid current assets by the current liabilities.

Days Sales Outstanding :

Days sales outstanding (DSO) is the average number of days it takes a company to receive payment for a sale. A high DSO number suggests that a company is experiencing delays in receiving payments, which can result in a cash flow problem. A low DSO indicates that the company is getting its payments quickly.

Operating Cash Flow Ratio :

The operating cash flow ratio measures the ability of a business to pay for its current liabilities from its reported operating cash flows. The best-case scenario is when the ratio reveals operating cash flows that are several multiples of the liabilities that must be settled. Conversely, a low ratio indicates that cash flows may not be sufficient to settle all obligations as they come due, which could indicate an impending solvency issue. This ratio is a good tool for lenders and creditors, especially when evaluating smaller or new borrowers.

DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Statement of Financial Position
As at March 31, 2026
(In Arab Emirates Dirham)

	Note	Mar-26 AED	Mar-25 AED
Assets			
Non-current assets			
Property, plant and equipment	8	-	20,270
Investments	9.1	-	1,068,360
Total non-current assets		-	1,088,630
Current assets			
Investments	9.2	3,881,652	-
Trade receivables and other current assets	10	4,624,350	5,097,627
Cash and cash equivalents	11	3,399,409	4,667,424
Total current assets		11,905,411	9,765,051
Total Assets		11,905,411	10,853,681
Equity and Liabilities			
Equity			
Share capital	13	50,000	50,000
Retained earnings		8,136,502	7,892,811
Equity funds		8,186,502	7,942,811
Total Shareholder's funds		8,186,502	7,942,811
Liabilities			
Non-current Liabilities			
Employee benefit obligations	14	9,395	-
Total non-current Liabilities		9,395	-
Current liabilities			
Due to related parties	15.1	1,961,177	1,152,090
Other current liabilities	16	1,748,337	1,354,846
Provision for corporate tax	17	-	403,934
Total current liabilities		3,709,514	2,910,870
Total Liabilities		3,718,909	2,910,870
Total Equity and Liabilities		11,905,411	10,853,681

These financial statements were approved by the Director of the Company on May 14, 2026 and signed on its behalf by:



RAMKUMAR NATARAJAN
Manager

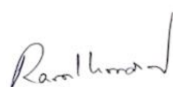


The notes on pages 15 to 37 form an integral part of these financial statements.

DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Statement of Comprehensive Income
For the year ended March 31, 2026
(In Arab Emirates Dirham)

	Note	Mar-26 AED	Mar-25 AED
Revenue	18	13,840,048	22,285,142
Cost of revenue	19	(13,097,347)	(16,685,192)
Gross profit		742,701	5,599,950
General and administrative expenses	20	(668,710)	(737,290)
Other operating expenses	21	(49,413)	(47,749)
Operating profit		24,578	4,814,911
Other income	22	219,620	34,860
Profit before tax		244,198	4,849,771
Corporate tax expense	17	(507)	(403,934)
Profit for the year		243,691	4,445,837
Other comprehensive income		-	-
Total comprehensive income for the year		243,691	4,445,837



RAMKUMAR NATARAJAN
Manager

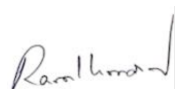
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DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Statement of Changes in the Equity
For the year ended March 31, 2026
(In Arab Emirates Dirham)

	Share capital	Retained earnings	Total
Particulars	AED	AED	AED
Balance as at April 1, 2024	50,000	7,446,974	7,496,974
Total comprehensive income for the year	-	4,445,837	4,445,837
Dividend distributed during the year	-	(4,000,000)	(4,000,000)
Balance as at March 31, 2025	50,000	7,892,811	7,942,811
Total comprehensive income for the year	-	243,691	243,691
Balance as at March 31, 2026	50,000	8,136,502	8,186,502



RAMKUMAR NATARAJAN
 Manager

The notes on pages 15 to 37 form an integral part of these financial statements.



DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Statement of Cash Flows
For the year ended March 31, 2026
(In Arab Emirates Dirham)

	Note	Mar-26 AED	Mar-25 AED
Cash flows from operating activities			
Net profit for the year		243,691	4,445,837
Adjustments for :			
Tax adjustments relating to earlier years	17	507	403,934
Depreciation of property, plant and equipment	8	-	42,759
Provision for employee's end of term benefits	14	9,395	88,416
Reversal for employee's end of services benefits	14	-	(266,555)
Interest income	22	(10,638)	(34,860)
Profit on sale of investment	22	(81,659)	-
Unrealized gain on fair value of Investment	22	(127,323)	-
Loss on fixed asset written off	8	-	1,611
Operating cash flow before changes in working capital		33,973	4,681,142
Changes in Working Capital :			
Decreases / (Increases) in trade receivables and other current assets	10	473,277	2,922,804
(Decreases) / Increases in other current liabilities	16	393,491	(1,059,479)
Decreases / (Increases) in due from related party		-	414,843
(Decreases) / Increases in due to related parties	15.1	809,087	652,631
Cash generated from / (used) in operations		1,675,855	2,930,799
Payment for employee's end of services benefits	14	-	(85,464)
Corporate tax paid	17	(404,441)	-
Net cash generated from / (used) in operations		1,305,387	7,526,477
Cash flows from investing activities			
Transfer of property, plant and equipment	8	20,270	-
Purchase of investment	9.1	(4,771,000)	(1,068,360)
Sale of investment	9.1	2,166,690	732,826
Interest received	22	10,638	34,860
Net cash (outflows) from investing activities		(2,573,402)	(300,674)
Cash flows from financing activities:			
Decreases / (Increases) in loan to related parties		-	372,092
Dividend distributed during the year		-	(4,000,000)
Net cash inflows from financing activities		-	(3,627,908)
Net increase in cash and cash equivalents		(1,268,015)	3,597,895
Cash and cash equivalents at the beginning of the year		4,667,424	1,069,529
Cash and cash equivalents at the end of the year		3,399,409	4,667,424

Ram Kumar

RAMKUMAR NATARAJAN
 Manager



The notes on pages 15 to 37 form an integral part of these financial statements.

DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Notes to the Financial Statements
As at March 31, 2026

1 General information

- 1.1** DATAMATICS GLOBAL SERVICES FZ-LLC (the "Company") incorporated in Dubai Development Authority, Dubai holding license no. 91916 in accordance with the provisions of the Dubai Development Authority. The Address of the registered office of the Company is Premises No. DSP-HQSOU-VD-F13-168, Floor No. 13, Dubai Science Park - South Tower, Dubai Internet City, Dubai, United Arab Emirates.

Shareholding structure of the company as on 31 March 2026 is mentioned as below:

Name	Nationality	No. of Shares	Value per share (AED)	Total Value (AED)	%
Datamatics Global Services Limited	India	50	1,000	50,000	100%
		50		50,000	100%

The principal activity of company is "IT services - Consultancy, Customer services, Developer, Solution provider, Support service provider".

The financial statements for the year ended March 31, 2026 were authorized for issue by the Board of Directors on May 14, 2026.

These financial statements are presented in Arab Emirates Dirham (AED).

2 Application of New & Revised Standards

a New standards, interpretations and amendments effective from January 1, 2024

New standards impacting in the company that will be adopted in the annual financial statements for the year ended 31 March 2026, and which have given rise to change in the company's accounting policies are;

- IFRS 16 Leases (Amendment - Liability in a Sale and Leaseback)
- IAS 1 Presentation of Financial Statements (Amendment - Classification of Liabilities as Current or Non current and Non-current Liabilities with Covenants)
- Amendments to IAS 7 and IFRS 7: Supplier Finance Arrangements



DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Notes to the Financial Statements
As at March 31, 2026

2 Application of New & Revised Standards (Continued)

- b** There are a number of standards, amendments to standards, and interpretations which have been issued by the IASB that are effective in future accounting periods that the entity has decided not to adopt early.

The following amendments are effective from the period beginning 1 January 2025:

Lack of Exchangeability – Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates
 Lack of Exchangeability amends IAS 21 The Effects of Changes in Foreign Exchange Rates to require an entity to apply a consistent approach to assessing whether a currency is exchangeable into another currency and, when it is not, to determining the exchange rate to use and the disclosures to provide.

The following amendments are effective from the period beginning 1 January 2026:

Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures

Amendments to the Classification and Measurement of Financial Instruments was issued in May 2024 in response to feedback received as part of the post-implementation review of the classification and measurement requirements in IFRS 9 Financial Instruments and related requirements in IFRS 7 Financial Instruments: Disclosures.

Annual Improvements to IFRS Accounting Standards – Amendments to:

IFRS 1 First-time Adoption of International Financial Reporting Standards;
 IFRS 7 Financial Instruments: Disclosures and its accompanying Guidance on implementing IFRS 7;
 IFRS 9 Financial Instruments;
 IFRS 10 Consolidated Financial Statements; and
 IAS 7 Statement of Cash flows

The following amendments are effective for the period beginning 1 January 2027:

IFRS 18 Presentation and Disclosure in Financial Statements: IFRS 18 Presentation and Disclosure in Financial Statements was issued in April 2024 to replace IAS 1 Presentation of Financial Statements. IFRS 18 aims to improve financial reporting by: requiring additional defined subtotals in the statement of profit or loss; requiring disclosures about management-defined performance measures; and adding new principles for the aggregation and disaggregation of items. The IASB did not reconsider all aspects of IAS 1 when developing IFRS 18, but instead focused on the statement of profit or loss. The IASB retained some paragraphs from IAS 1 in IFRS 18 and moved some paragraphs from IAS 1 to IAS 8 Basis of Preparation of Financial Statements and IFRS 7 Financial Instruments: Disclosures.

IFRS 19 Subsidiaries without Public Accountability: Disclosures was issued in May 2024. IFRS 19 permits some subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements. These entities apply the requirements in other IFRS Accounting Standards except for their disclosure requirements. Instead, these entities apply the requirements in IFRS 19.



DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Notes to the Financial Statements
As at March 31, 2026

3 Significant accounting policies

3.1 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as issued by the International Accounting Standards Board (IASB) including International Financial Reporting Interpretation Committee (IFRIC) interpretations and applicable requirements of the laws in the UAE. These policies have been consistently applied to all the periods presented unless otherwise stated.

3.2 Basis of preparation

The financial statements of the entity have been prepared under the historical cost basis except for derivative financial instruments that are measured at fair value. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. The financial statements are presented in Arab Emirates Dirham (AED) and all values are rounded to the nearest one Dirham, except when otherwise indicated. The principal accounting policies adopted in the preparation of these financial statements are set out below.

3.3 Going concern

The Company earned a profit of AED 239,516 during the year ended March 31, 2026 (2025: AED 4,445,837) and experienced a significant reduction in operating margins compared to the prior year. Management has performed an assessment of the Company's ability to continue as a going concern and has considered projected cash flows, expected future business performance, and the continued financial support from the shareholders and related parties, where required.

Based on the assessment performed, management believes that the Company will have sufficient liquidity and financial resources to continue its operations and meet its obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements. Accordingly, these financial statements have been prepared on a going concern basis.

3.4 Foreign currency translation

In preparing the financial statements of the Company, transactions in currencies other than the Company's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Exchange differences on monetary items are recognised in profit or loss in the period in which they arise except as otherwise stated in the Standards. The financial statements are presented in Arab Emirates Dirhams ("AED"), which is the Company's functional and presentation currency.



DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Notes to the Financial Statements
As at March 31, 2026

3 Significant accounting policies *(Continued)*

3.5 Financial assets

The Company classifies its financial assets at amortised cost in accordance with IFRS 9 Financial Instruments. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the end of the reporting period. These are classified as non-current assets.

Regular purchases and sales of financial assets are recognized on trade-date, being the date on which the Company commits to purchase or sell the asset. Financial assets are derecognized when the rights to receive cash flows have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership. Receivables are subsequently carried at amortized cost using the effective interest method.

3.6 Impairment of financial assets

The Company recognizes loss allowances for Expected Credit Losses (ECL) on the trade receivables. The expected credit losses on these financial assets are estimated using a provision matrix based on the company's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast directions of conditions at the reporting date, including time value of money where appropriate.

(a) Probability of default

Probability of default constitutes a key input in measuring ECL. Probability of default is an estimate of the likelihood of default over a given time of horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

(b) Loss Given default

Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

(c) Definition of default

The Company considers the following as constituting an event of default for internal credit risk management purposes as historical experience indicates that receivables that meet either of the following criteria are generally not recoverable.

- > when there is a breach of financial covenants by the counter party; or
- > information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the company, in full (without taking into account any collaterals held by the company)



DATAMATICS GLOBAL SERVICES FZ-LLC
Dubai Development Authority, Dubai- United Arab Emirates

Notes to the Financial Statements
As at March 31, 2026

3 Significant accounting policies *(Continued)*

3.6 Impairment of financial assets *(Continued)*

Irrespective of the above analysis, the company considers that default has occurred when a financial asset is more than 60 days past due unless the company has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

Significant increase in credit risk

The company monitors all financial assets and financial guarantee contracts that are subject to the impairment requirements to assess whether there has been a significant increase in credit risk since initial recognition.

In assessing whether the credit risk on a financial instrument has increased significantly since initial recognition, the company consider both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort, based on the company's historical experience and expert credit assessment including forward-looking information.

Write-off policy

The company writes off a financial asset when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, for e.g.: when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or in the case of trade receivables, when the amounts are over two years past due, whichever occurs sooner. Financial assets written off may still be subject to enforcement activities under the company's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognized in profit or loss.

3.7 Impairment of non-financial assets

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.



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3 Significant accounting policies *(Continued)*

3.8 Trade receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

3.9 Trade payables and other current liabilities

Liabilities are recognised for amounts to be paid in the future for goods or services received, whether billed by the suppliers or not. 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.

3.10 Share capital

Ordinary shares are classified as equity.

3.11 Provisions

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

3.12 Revenue recognition

IFRS 15 Revenue from Contracts with Customers outlines a single comprehensive model of accounting for revenue arising from contracts with customers and supersedes current revenue recognition guidance found across several Standards and Interpretations with IFRSs. It establishes a new five step model that will apply to revenue arising from contracts with customers.

Step 1: Identify contract(s) with a customer: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.



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3 Significant accounting policies *(Continued)*

3.12 Revenue recognition *(Continued)*

Step 2: Identify performance obligations in the contract: A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.

Step 3: Determine the transaction price: The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Step 4: Allocate the transaction price to the performance obligations in the contract: For a contract that has more than one performance obligation, the Company allocates the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.

Step 5: Recognize revenues as and when the Company satisfies a performance obligation;

The Company derives revenue primarily from the provision of IT consultancy, customer support services, software development, solution implementation and related support services. Revenue is recognised in accordance with IFRS 15 Revenue from Contracts with Customers when control of the promised services is transferred to customers at an amount that reflects the consideration to which the Company expects to be entitled.

(a) Nature and timing of satisfaction of performance obligations

Revenue from IT consultancy, development, implementation and support services is generally recognised over time, as customers simultaneously receive and consume the benefits of the services as they are performed.

The Company measures progress toward satisfaction of performance obligations based on services rendered, employee effort incurred, contractual milestones achieved, or time elapsed, depending on the nature of the underlying contract.

Contracts are generally short-term in nature and invoicing is typically based on agreed milestones, time-based arrangements or monthly service delivery schedules.

(b) Significant judgments in revenue recognition

Management exercises judgment in:

- ~ Determining whether performance obligations are satisfied over time;
- ~ Assessing the stage of completion of service contracts;
- ~ Estimating accrued revenue for services performed but not yet invoiced; and
- ~ Assessing whether an enforceable right to payment exists for work completed at the reporting date.

Accrued revenue represents revenue recognised for services rendered prior to the reporting date for which invoices had not yet been issued as at year end. Management assesses accrued revenue based on: contractual terms; customer confirmations and acceptance, where applicable; subsequent invoicing after year end; and historical collection experience.



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4 Financial risk management

The Company's risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Company's financial performance.

4.1 Capital risk

The Company manages its capital to ensure that the Company will be able to continue as a going concern while maximising the return to the shareholders through optimisation of the debt and equity.

4.2 Credit risk

The Company is exposed to credit risk in relation to its monetary assets, mainly trade receivables and cash at bank. The Company has no other significant concentrations of credit risk. For trade receivables, the Company applies IFRS 9 simplified approach to measure expected credit losses which uses a expected loss allowance for all trade receivables.

To measure the expected credit losses, trade receivables have been monitored based on shared credit risk characteristics and the days past due. The Company has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates.

Cash at bank are limited to high-credit-quality financial institutions.

The carrying amount of financial assets represents the maximum credit exposure at the reporting date. The maximum exposure to credit risk at the reporting date was:

The Company is exposed to concentration risk as a significant portion of its revenue and trade receivables are derived from a limited number of customers.

During the year ended 31 March 2026, three customers accounted for substantially all revenue recognised by the Company, while two customers represented substantially all outstanding trade receivables as at the reporting date.

Management continuously monitors the financial position, payment history and creditworthiness of these customers. Based on historical collection trends and subsequent receipts, management believes that no material additional expected credit loss allowance is required as at 31 March 2026.

	Mar-26	Mar-25
	AED	AED
Cash and cash equivalents	3,399,409	4,667,424
Trade receivables and other current assets excluding prepayments and VAT receivable	4,591,279	5,088,976
	<u>7,990,688</u>	<u>9,756,400</u>

4.3 Market risk

Market risk is the risk that the fair value or future cash flows of a financial asset or liability will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, foreign currency risk and other price risk.



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4 Financial risk management (Continued)

4.3 Market risk (Continued)

Interest rate risk

The Company do not have any interest-bearing assets. Therefore, exposure to interest rate risk is negligible.

Foreign currency risk

Foreign currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rate. The majority of the transactions and balances are in either UAE Dirham or US Dollar or currencies that are pegged to US Dollar. As the UAE Dirham is pegged to the US Dollar, balances in US Dollar are not considered to represent significant foreign currency risk.

4.4 Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and cash equivalents, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due to the dynamic nature of the business, management aims to maintain flexibility in funding by keeping committed credit lines available, including through related parties.

The table below analyses the Company's financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. Balances due within 12 months equal their carrying values as the impact of discounting is not material and they are mainly short-term in nature.

	<i>Average effective interest rate</i>	<i>Within 1 year (AED)</i>	<i>1 to 5 years (AED)</i>	<i>More than 5 years (AED)</i>	<i>Total (AED)</i>
<i><u>Int. bearing instruments</u></i>	-	-	-	-	-
<i><u>Non interest bearing instruments</u></i>					
Due to related parties		1,152,090	-	-	1,152,090
Other current liabilities excluding VAT payable and contract liability		570,037	-	-	570,037
As at 31 March 2025		1,722,127	-	-	1,722,127



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4 Financial risk management (Continued)

4.4 Liquidity risk (Continued)

	<i>Average effective interest rate</i>	<i>Within 1 year (AED)</i>	<i>1 to 5 years (AED)</i>	<i>More than 5 years (AED)</i>	<i>Total (AED)</i>
<i><u>Int. bearing instruments</u></i>	-	-	-	-	-
<i><u>Non interest bearing instruments</u></i>					
Due to related parties		1,961,177	-	-	1,961,177
Other current liabilities excluding contract liability		1,160,399	-	-	1,160,399
As at 31 March 2026		3,121,576	-	-	3,121,576

These do not include employee benefit obligation and provision for corporate tax as these are outside the scope of IFRS - 7 disclosures.

The Company manages liquidity risk through maintaining sufficient cash balances and access to funding support from related parties where required.

5 Critical accounting estimates and judgments

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in the Notes.

5.1 Capital risk management

The Company's objectives when managing capital are to safeguard its ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return of capital to shareholders, issue new shares or sell assets to reduce debt.



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5 Critical accounting estimates and judgments *(Continued)*

5.2 Key sources of estimation uncertainty

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses and the accompanying disclosures.

The estimates and associated assumptions are based on historical experience and other factors considered reasonable under the circumstances. Actual results may differ from these estimates.

The key sources of estimation uncertainty that may result in material adjustments to the carrying amounts of assets and liabilities within the next financial year include:

- ~ Estimation of accrued revenue and assessment of performance obligations under IFRS 15;
- ~ Expected credit loss assessment for trade receivables under IFRS 9;
- ~ Recoverability of trade receivables and accrued revenue balances;
- ~ Fair value measurement of financial assets classified at FVTPL; and
- ~ Interpretation of applicable UAE Corporate Tax regulations and assessment of deferred tax positions.

5.3 Fair value estimation

At 31 March 2026, the carrying value of financial assets and financial liabilities approximate their fair values.

Fair value represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability; or in the absence of a principal market, in the most advantageous market for the asset or liability.

The fair value of an asset or liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming the market participants act in their economic best interests.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

Financial instruments comprise of financial assets and financial liabilities. The Company has financial instruments which are measured at fair value as at the reporting date and uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

The different levels are defined as follows:

Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities and the price represents actual and regularly occurring market transactions.

Level 2: Other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly.

Level 3: Techniques which use inputs which have a significant effect on the recorded fair value that are not based on observable market data.



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5 Critical accounting estimates and judgments *(Continued)*

5.3 Fair value estimation *(Continued)*

The fair values of the financial assets and financial liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company's financial instruments are primarily bank current accounts, bank deposits, trade receivables, bank borrowings, trade payables, due to related party and accrued expense. The fair values of the financial instruments are not materially different from their carrying values.

5.4 Impairment of assets

Asset recoverability is an area involving management judgement, requiring assessment as to whether the carrying value of assets can be supported by the higher of, the net present value of future cash flows derived from such assets using cash flow projections which have been discounted at an appropriate rate, and the assets' fair value less costs to sell.

5.5 Impairment of trade receivables

The impairment charge reflects estimates of losses arising from the failure or inability of the parties concerned to make the required payments. The charge is based on the ageing of the customers' accounts, customers' defaults, the customers' credit worthiness and the historical write off experience. Changes to the estimated impairment charge may be required if the financial condition of the customers was to improve or deteriorate.

6 Value added tax

As per the Federal Decree-Law No. (08) of 2017, Value Added Tax (VAT), is charged at 5% standard rate or 0% (as the case may be) on every taxable supply and deemed supply made by the taxable person.

The Company pays Value Added Tax (VAT) on every taxable supply and deemed supply, in accordance with the applicable commercial VAT laws. Non-recoverable input VAT is charged to the relevant expenditure category or included in costs of non-current assets. The Company files its VAT returns and computes the payable tax (which is output tax less input tax) for the allotted tax periods and deposits the same within the prescribed due dates of filing VAT return and tax payment. VAT receivable and VAT payable are offset and the net amount is reported in the statement of financial position as the Company has a legally enforceable right to offset the recognised amounts and has the intention to settle the same on net basis.



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7 Federal Corporate Tax (CT) regime

On December 9, 2022, the UAE Ministry of Finance released Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses (Corporate Tax Law or the Law) to enact a Federal Corporate Tax (CT) regime in the UAE. The CT regime is effective for accounting periods beginning on or after 1 June 2023. Generally, UAE businesses will be subject to a 9% CT rate and a rate of 0% will apply to taxable income not exceeding a particular threshold to be prescribed by way of a Cabinet Decision.

As the Company's accounting year ends on 31 March, the corporate tax return covers the period from 1 April 2025 to 31 March 2026. Accordingly, the tax return for this period is required to be filed on or before 31 December 2026.

7.1 Current tax

Current tax represents the expected corporate tax payable on taxable income for the year, using tax rates enacted or substantively enacted at the reporting date.

The Company is subject to UAE Corporate Tax at 9% on taxable income exceeding AED 375,000, in accordance with Federal Decree-Law No. 47 of 2022.

Current tax is recognized in profit or loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income.

For the year ended 31 March 2026, current tax expense of AED Nil has been recognized based on management's estimate of taxable income for the year.

The determination of taxable income involves adjustments to accounting profit for items that are non-taxable or non-deductible under applicable tax regulations. Such items include, but are not limited to, fines and penalties and certain other expenses, where applicable.

The calculation of current tax requires management to exercise judgment in interpreting the relevant tax regulations. Actual tax outcomes may differ from the amounts recognized upon finalization of the tax return with the Federal Tax Authority.

7.2 Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases, using tax rates enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for deductible temporary differences, unused tax losses, and unused tax credits only to the extent that it is probable that future taxable profits will be available against which they can be utilized.

Management has assessed the temporary differences arising from employee benefit obligations, impairment allowances, and other balances. Management has also considered whether any unused tax losses are available for carry-forward.

As at 31 March 2026, the Company has no unused tax losses available for recognition as a deferred tax asset. Management has concluded that no material deferred tax asset or liability arises as at the reporting date. Accordingly, no deferred tax has been recognized in these financial statements.



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8 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment in value. Depreciation is provided on the straight line basis at rates estimated to write off the cost of the property, plant and equipment over their expected useful lives as follows:

Furniture and fixtures	<i>5 Years</i>
Office equipment	<i>5 Years</i>
Computers	<i>3 Years</i>

	Furniture and fixtures	Office equipment	Computers	Total
	AED	AED	AED	AED
Cost: March 31, 2024	11,269	2,622	140,836	154,727
Disposal during the year	(11,269)	(2,622)	-	(13,891)
At March 31, 2025	-	-	140,836	140,836
Transfer to related party	-	-	(140,836)	(140,836)
At March 31, 2026	-	-	-	-

Accumulated depreciation:

As at March 31, 2024	9,009	2,622	78,456	90,087
Charges for the year	649	-	42,110	42,759
Reversal during the year	(9,658)	(2,622)	-	(12,280)
At March 31, 2025	-	-	120,566	120,566
Charges for the year	-	-	-	-
Transfer to related party	-	-	(120,566)	(120,566)
At March 31, 2026	-	-	-	-

Net book value:

At March 31, 2026	-	-	-	-
At March 31, 2025	-	-	20,270	20,270

During the year, the Company transferred certain computer equipment to a related party entity within the group at the beginning of the financial year as part of operational restructuring activities. Accordingly, no depreciation charge was recognised on these assets during the year ended March 31, 2026. The assets transferred had a net book value of AED 20,270 as at March 31, 2025.



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9 Investments

9.1 Long term Investments	Mar-26 AED	Mar-25 AED
Investment in Mutual Fund	-	367,000
Investment in ETF	-	701,360
	-	1,068,360
9.2 Short term Investments	Mar-26 AED	Mar-25 AED
Investment in Mutual Fund	3,881,652	-
	3,881,652	-

Investments in mutual funds and ETF are classified as financial assets at fair value through profit or loss ("FVTPL") and are measured at quoted market prices at the reporting date. The fair value measurement has been classified within Level 1 of the fair value hierarchy under IFRS 13 Fair Value Measurement.

The movement in fair value recognized during the year has been recorded in profit or loss under "Other income" and "Other operating expenses," as applicable.

10 Trade receivables and other current assets	Mar-26 AED	Mar-25 AED
Trade receivables	3,072,682	4,465,187
Accrued revenue	1,518,597	585,750
VAT receivable	7,342	-
Prepayments	25,729	8,651
Deposits	-	36,700
Unutilized tax credit	-	1,339
	4,624,350	5,097,627

Accrued revenue represents services rendered before the reporting date for which invoices had not yet been issued as at March 31, 2026. The related amounts are expected to be billed and collected in the subsequent financial period in accordance with contractual arrangements with customers.

Accrued revenue of AED 1,518,597 relates to services provided during the current year that remained unbilled as at March 31, 2026.

Trade receivables are non-interest bearing. Trade receivables comprise amounts owing to the Company in the normal course of business. Terms vary in accordance with contracts of supply and service, but are generally on 60 days terms from date of invoice.



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10 Trade receivables and other current assets (Continued)

The ageing analysis of trade receivables is as follows:

	Mar-26 AED	%	Mar-25 AED	%
1-60 days	2,088,574	67.97%	2,826,960	63.31%
61-120 days	746,844	24.31%	1,534,098	34.36%
120-360 days	237,264	7.72%	104,129	2.33%
More than 360 days	-	0.00%	-	0.00%
As at 31 March	3,072,682	100%	4,465,187	100%

At the reporting date, the Company's trade receivables were concentrated among two major customers operating within the UAE.

The Company applies the simplified expected credit loss ("ECL") model under IFRS 9 for trade receivables. In determining the expected credit loss allowance, management considers historical default experience, current financial condition of counterparties, aging profiles, historical settlement trends with related parties, and forward-looking economic information.

Based on the assessment performed at the reporting date, management concluded that no material impairment allowance was required.

The disaggregation of trade receivable based on geographical area as at the reporting date is as below:

	Mar-26 AED	Mar-25 AED
United Arab Emirates	3,072,682	4,465,187
	3,072,682	4,465,187

The disaggregation of trade receivable based on segment wise is as below:

	Mar-26 AED	Mar-25 AED
IT consultancy and support services	3,072,682	4,465,187
	3,072,682	4,465,187

11 Cash and cash equivalents

	Mar-26 AED	Mar-25 AED
Bank balance	3,394,708	4,563,816
Balance with broker	4,701	103,608
	3,399,409	4,667,424



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11 Cash and cash equivalents (Continued)

The disaggregation of bank balance based on geographical area as at the reporting date is as below:

	Mar-26 AED	Mar-25 AED
United Arab Emirates	3,394,708	4,563,816
	3,394,708	4,563,816

The disaggregation of bank balance based on currency wise is as below:

	Mar-26 AED	Mar-25 AED
AED Account	3,340,958	3,350,558
USD Account	53,750	1,213,258
	3,394,708	4,563,816

12 Financial instruments by category

(a) Financial Assets

	Mar-26 AED	Mar-25 AED
At amortised cost		
Trade and other receivables excluding prepayments and VAT receivable (Note10)	4,591,279	5,088,976
Cash and cash equivalents (Note 11)	3,399,409	4,667,424
	7,990,688	9,756,400

At fair value through profit and loss

	Mar-26 AED	Mar-25 AED
Long term Investments (Note 9.1)	-	1,068,360
Short term Investments (Note 9.2)	3,881,652	-
	3,881,652	1,068,360

(b) Financial Liabilities

	Mar-26 AED	Mar-25 AED
At amortised cost		
Other current liabilities excluding contract liability and VAT payable (Note 16)	1,160,399	570,037
	1,160,399	570,037



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13	Share capital	Mar-26 AED	Mar-25 AED
	Share capital	50,000	50,000
		50,000	50,000
14	Employee benefit obligations	Mar-26 AED	Mar-25 AED
	As at 1 April	-	263,603
	Charge for the year	9,395	88,416
	Transfer for the year	-	(266,555)
	Paid during the year	-	(85,464)
	As at 31 March	9,395	-

In accordance with the provisions of IAS 19, management has carried out an exercise to assess the present value of its obligations at March 31, 2026, using the projected unit credit method, in respect of employees' end of service benefits payable under the applicable labour laws. Under this method, an assessment has been made of an employee's end of services benefits which is due on March 31, 2026.

15 Related party transactions and balances

Related parties comprise the Company's shareholders parent and ultimate parent, their subsidiaries, fellow subsidiaries, associates, and businesses controlled by the shareholders or over which they exercise significant management influence ("affiliates") and key management personnel. Pricing policies and terms of transactions are in accordance with agreements between these related parties and are approved by the Company's management in the ordinary course of business.

15.1	Due to related parties	Nature of Relation	Mar-26 AED	Mar-25 AED
	Datamatics Global Services Limited	Holding company	859,716	233,095
	Datamatics Technology FZ-LLC	Common ownership	-	138,470
	Datamatics Global Services LLC-FZ	Common ownership	1,101,461	780,525
			1,961,177	1,152,090

Outstanding balances with related parties are unsecured, interest-free and repayable on demand unless otherwise stated.

Related-party transactions were undertaken in the ordinary course of business and on terms agreed between the parties.



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15 Related party transactions and balances (Continued)

15.2 Transactions with key managerial personnel

Key management represent the general manager, the compensation of the general manager for the year was as follows;

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

		Mar-26	Mar-25
	Types of Transaction	AED	AED
Ramkumar Natarajan	Management remuneration	560,072	-
Ramkumar Natarajan	Gratuity	9,395	-

15.3 Transactions with related party

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

	Nature of transaction	Mar-26	Mar-25
		AED	AED
Datamatics Global Services Limited	Professional and technical fee	1,862,677	1,908,411
Datamatics Technology FZ-LLC	Professional and technical fee	-	801,547
Datamatics Global Services LLC-FZ	Professional and technical fee	9,384,401	3,603,342
Datamatics Global Services Limited	Interest received	-	12,993

During the year, the Company entered into various operational and administrative transactions with related parties in the ordinary course of business.

Such transactions included:

- ~ Reimbursement of expenses paid by related parties on behalf of the Company;
- ~ Recovery of expenses incurred by the Company on behalf of related parties;
- ~ Operational cross-charges and shared service allocations;
- ~ Settlement of intercompany balances through journal entries; and
- ~ Transfer of certain assets and operational resources within the group as part of internal restructuring arrangements.
- ~ Certain transactions were settled through intercompany current accounts and journal adjustments rather than through direct cash settlement.

Management has assessed these transactions and concluded that the resulting balances are appropriately reflected within related-party receivables / payables in the financial statements.



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15 Related party transactions and balances (Continued)

15.4 Financing received / (paid) transactions with related party

	Nature of transaction	Mar-26 AED	Mar-25 AED
Datamatics Global services Corp	Loan repayment	-	367,000

16 Other current liabilities	Mar-26 AED	Mar-25 AED
VAT payable	-	161,305
Other payables	1,160,399	567,574
Salary payables	-	2,463
Contract liability	587,938	623,504
	1,748,337	1,354,846

Contract liabilities represent consideration received from customers for which the related performance obligations have not yet been satisfied as at the reporting date. Revenue is recognized over time as the related services are rendered in accordance with the terms of the underlying customer contracts.

Other payables include accrued technical and professional service expenses amounting to AED 1,037,801 relating to services received during the financial year for which vendor invoices were received subsequent to the reporting date.

The liability has been recognised based on management's assessment of services received, underlying agreements and estimated obligations existing as at 31 March 2026.

17 Provision for corporate tax	Mar-26 AED	Mar-25 AED
As at 1 April	403,934	-
Current tax for the year	-	403,934
Paid during the year	(404,441)	-
Tax adjustments relating to earlier years	507	-
As at 31 March	-	403,934

18 Revenue	Mar-26 AED	Mar-25 AED
Provision of services	13,840,048	22,285,142
	13,840,048	22,285,142



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Notes to the Financial Statements
As at March 31, 2026

18 Revenue (Continued)

The disaggregation of revenue based on geographical area recognized during the year is as below:

	Mar-26 AED	Mar-25 AED
Sales within - UAE	13,840,048	22,285,142
	13,840,048	22,285,142

The company has generated the revenue from services of "IT services, Consultancy, Customer services, Developer, Solution provider, Support service provider".

The disaggregation of revenue based on segment recognized during the year is as below:

	Mar-26 AED	%	Mar-25 AED	%
IT consultancy and support services	13,840,048	100%	22,285,142	100%
	13,840,048	100%	22,285,142	100%

The disaggregation of revenue based on related party recognized during the year is as below:

	Mar-26 AED	%	Mar-25 AED	%
Other than related party	13,840,048	100%	22,285,142	100%
	13,840,048	100%	22,285,142	100%

The disaggregation of revenue based on tax recognized during the year is as below:

	Mar-26 AED	%	Mar-25 AED	%
Taxable supplies	13,840,048	100%	22,285,142	100%
	13,840,048	100%	22,285,142	100%

At reporting date, Company 100% revenue is from provision of services.

At the reporting date, 3 customer constituted 100% of total revenue.



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19	Cost of revenue	Mar-26 AED	Mar-25 AED
	Professional and technical fee	13,097,347	10,587,370
	Direct salary expenses	-	6,009,406
	Gratuity expenses	-	88,416
		13,097,347	16,685,192
20	General and administrative expenses	Mar-26 AED	Mar-25 AED
	Management remuneration	560,072	-
	Rent expenses	-	286,341
	Insurance expenses	8,651	265,501
	Legal, license and professional fees	68,908	93,074
	Transportation and travelling expenses	12,007	15,943
	Depreciation	-	42,759
	Communication and utility expenses	-	971
	Marketing expenses	580	450
	Gratuity expenses	9,395	-
	Loss on fixed asset written off	-	1,611
	General office expense	9,097	30,640
		668,710	737,290
21	Other operating expenses	Mar-26 AED	Mar-25 AED
	Bank charges	25,223	36,340
	Unrealized loss on fair value of Investment	-	276
	Foreign exchange loss	24,190	11,133
		49,413	47,749
22	Other income	Mar-26 AED	Mar-25 AED
	Interest income	10,638	30,889
	Profit on sale of investment	81,659	3,971
	Unrealized gain on fair value of Investment	127,323	-
		219,620	34,860



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Notes to the Financial Statements
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23 Dividend

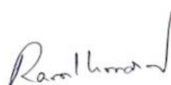
During the current financial year, the Company did not declare or pay any dividend to its shareholder. In the preceding financial year, dividends amounting to AED 4,000,000 were declared and paid. The dividend was approved by the shareholder in accordance with the Company's Articles of Association and applicable regulations, and has been accounted for as an appropriation of retained earnings.

24 Subsequent events

Management has assessed subsequent events from 31 March 2026 to the date of approval of these financial statements and concluded that there are no events requiring adjustment or disclosure.

25 Corresponding figures

Corresponding figures have been rearranged and reclassified, wherever necessary for the purpose of better presentation, the effect of which is immaterial hence corresponding figures are comparable.



RAMKUMAR NATARAJAN
Manager

