DATAMATICS GLOBAL SERVICES CORP.

6th 7th and 9th Floors, Hanston Square Building,
17 San Miguel Ave., Ortigas, Pasig City, Philippines

AUDITED FINANCIAL STATEMENTS

As of and for the period ended March 31, 2026
(With comparative figures ended March 31, 2025)

AND REPORT OF INDEPENDENT AUDITOR

DATAMATICS GLOBAL SERVICES CORP.

STATEMENT OF FINANCIAL POSITION

In Philippine Peso

	March 31	
	Mar-26	**Mar-25**
Current Assets		
Cash and cash equivalents *(note 4)*	**85,310,855**	**50,936,808**
Accounts and other receivable *(note 5)*	**273,327,370**	**190,518,571**
Prepayment and other current assets *(note 6)*	**33,127,570**	**42,114,534**
	391,765,794	**283,569,913**
Noncurrent Assets		
Property and equipment- net *(note 7)*	**84,664,381**	**112,005,885**
Right-of-Use Asset (*note 8*)	**101,335,767**	**-**
Other non-current assets *(note 9)*	**27,882,213**	**26,132,180**
	213,882,362	**138,138,065**
	605,648,156	**421,707,978**
Current Liabilities		
Accounts and other payables *(note 10)*	**34,781,691**	**39,267,620**
Current Lease Liability *(note 11)*	**56,209,912**	**-**
	90,991,603	**39,267,620**
Noncurrent Liabilities		
Refundable Deposits to Client *(note 12)*	**5,809,436**	**5,478,026**
Loans payable *(note 13)*	**-**	**57,455,100**
Non-current Lease Liability *(note 14)*	**46,139,029**	**-**
	51,948,465	**62,933,126**
Equity		
Share capital	**7,093,025**	**7,093,025**
Retained earnings *(note 15)*	**455,615,063**	**312,414,207**
	462,708,088	**319,507,232**
	605,648,156	**421,707,978**

See accompanying notes to financial statements

DATAMATICS GLOBAL SERVICES CORP.

STATEMENT OF PROFIT AND LOSS

In Philippine Peso

	For the periods ended March 31	
	Mar-26	**Mar-25**
REVENUE *(note 16)*	**1,302,950,427**	**1,214,222,741**
COST OF SERVICE *(note 17)*	**(995,208,508)**	**(955,107,541)**
GROSS PROFIT	**307,741,918**	**259,115,200**
OTHER INCOME / LOSS *(note 18)*	**11,230,964**	**(5,759,386)**
TOTAL PROFIT	**318,972,883**	**253,355,814**
OPERATING EXPENSES *(note 19)*	**(171,306,412)**	**(173,472,140)**
FINANCE COST *(note 20)*	**(3,610,813)**	**(4,804,202)**
OTHER EXPENSE *(note 21)*	**(708,275)**	**(5,160,757)**
PROFIT BEFORE INCOME TAX	**143,347,384**	**69,918,715**
INCOME TAX EXPENSE *(note 22)*	**(146,532)**	**-**
NET PROFIT AFTER TAX	**143,200,852**	**69,918,715**

See accompanying notes to financial statements

DATAMATICS GLOBAL SERVICES CORP.

STATEMENT OF CHANGES IN EQUITY

In Philippine Peso

		March 31
COMMON STOCK	**2026**	2025
Capital stock subscribed and paid	**7,093,025**	7,093,025
Additional paid-in capital (APIC)	**-**	-
Increase in capital stock by conversion of advances from stockholders to equity	**-**	-
	7,093,025	7,093,025
RETAINED EARNINGS		
Balance at April 1	**312,414,211**	242,495,496
Net Profit (Loss)	**143,200,852**	69,918,715
Balance at March 31	**455,615,063**	312,414,211
TOTAL EQUITY	**462,708,088**	319,507,236

See accompanying notes to financial statements

DATAMATICS GLOBAL SERVICES CORP.

STATEMENT OF CASH FLOWS

In Philippine Peso

	For the periods ended March 31	
CASH FLOWS FROM OPERATING ACTIVITIES	**2026**	2025
Profit for the year	**143,347,384**	69,918,715
Adjustments for:		
Adjustment on disposal of property and equipment	**421,724**	(625,752)
Depreciation of property and equipment *(note 7)*	**46,315,347**	52,191,212
Changes in Operating Assets and Liabilities	**190,084,455**	121,484,175
Decrease (Increase) in accounts and other receivables *(note 5)*	**(82,808,799)**	16,129,902
Decrease (Increase) in prepayment and other current assets *(note 6)*	**8,986,964**	(10,572,504)
Increase (Decrease) in accounts and other payables *(note 8)*	**51,723,983**	598,024
Increase in refundable deposits to clients (note 11)	**331,410**	
Cash Generated from Operations	**168,318,014**	127,639,597
Income taxes paid	**(146,532)**	
Net Cash from Operating Activities	**168,171,482**	
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment *(note 7)*	**(19,395,567)**	(77,025,362)
Acquisition of other non-current assets *(note 8)*	**(1,750,034)**	4,768,857
Net Cash from Investing Activities	**(21,145,601)**	(72,256,505)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of Lease Liabilities	**(55,196,738)**	-
Cash received (payment) of loans *(note 10)*	**(57,455,100)**	(5,448,725)
Net Cash from Financing Activities	**(112,651,838)**	(5,448,725)
NET INCREASE / DECREASE IN CASH FOR THE PERIOD	**34,374,043**	49,934,367
CASH AT THE BEGINNING OF THE YEAR *(Note 4)*	**50,936,808**	1,002,441
CASH AT THE END OF THE YEAR *(Note 4)*	**85,310,855**	50,936,808

Note: During the year, the Company recognized Right-of-Use Assets and corresponding Lease Liabilities in accordance with PFRS 16 amounting to Php 101,335,767 and Php 46,139,029, respectively.

1. COMPANY INFORMATION

DATAMATICS GLOBAL SERVICES CORP. (Formerly: RJ Globus Solutions Inc.) was incorporated and duly registered with the Securities and Exchange Commission (SEC) on March 30, 2012.

The primary purpose of the corporation is to engage in the business of BPO services and call center, inbound and outbound, and data processing.

The Company is a wholly owned subsidiary of Datamatics Global Services Inc. ("DGSI"). Its ultimate parent company is Datamatics Global Services Limited ("DGSL").

The Company's registered office address, which is also its principal place of business, is located at the 6th, 7th and 9th Floors, Hanston Square Building, 17 San Miguel Avenue, Ortigas Center, Pasig City, Philippines.

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation of Financial Statements

Statement of Compliance with Philippine Financial Reporting Standards for Small and Medium-sized Entities

The financial statements of **DATAMATICS GLOBAL SERVICES CORP.** have been prepared in accordance with *Philippine Financial Reporting Standards for Small and Medium-sized Entities (PFRS for SMEs*). The *PFRS for SMEs* were adopted on 13 October 2009 by the Philippine Financial Reporting Standards Council from International Financial Reporting Standards (IFRS) for Small and Medium Entities issued by the International Accounting Standards Board. The Securities and Exchange Commission thereon resolved to adopt *PFRS for SMEs* as part of its rules and regulations on 03 December 2009.

The preparation of financial statements in conformity with *PFRS for SMEs* requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the accounting policies without involving undue cost or effort.

Functional currency

The Board of Directors considers the Philippine peso as the currency that most faithfully represents the economic effect of the underlying transactions, events and conditions. The Philippine peso is the currency of the primary economic environment in which the Company operates. It is the currency in which the Company measures its performance and reports its results.

b) Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below:

Cash and cash equivalents

Cash and cash equivalents are defined as cash on hand, demand deposits and short term, highly liquid investments readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value. Cash and cash equivalents includes the cash on hand (petty cash) and peso deposits held with the bank.

Inventories

Inventories are stated at the lower of cost and selling price less costs to complete and sell. Cost, which includes all cost attributable to acquisition, is determined using the first-in, first-out method.

Prepayments and Other Current Assets

Prepaid expenses comprised of excess input value-added tax (VAT) and prepaid income tax. These are expenses that are paid on advance. These are amortized over the period it will benefit the Company.

Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives.

When assets are sold or retired, the cost and related accumulated depreciation are eliminated from the accounts. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized within other gains / (losses) – net, in the statement of income.

Fully depreciated and fully amortized assets are retained in accounts until they are no longer in use and no further change in depreciation is made with respect to those assets.

Right-of-Use Assets and Lease Liabilities

The Company recognizes right-of-use assets and corresponding lease liabilities for leases with terms of more than twelve (12) months, except for leases of low-value assets.

Right-of-use assets are initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, less any lease incentives received. The assets are subsequently measured at cost less accumulated depreciation and impairment losses, if any.

Right-of-use assets are depreciated over the shorter of the lease term or the useful life of the underlying asset using the straight-line method.

Lease Liabilities are initially measured at the present value of future lease payments discounted using the Company's incremental borrowing rate. Lease liabilities are subsequently measured at amortized cost using the effective interest method.

Lease payments are apportioned between finance charges and reduction of the lease liability. Finance charges are recognized in profit or loss over the lease period.

Impairment of Assets

At each reporting date, property, plant and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

Similarly, inventories are assessed for impairment by comparing the carrying amount of each item of inventory with its selling price less costs to complete and sell. If an item of inventory is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognized immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset in prior periods. A reversal of an impairment loss is recognized immediately in profit or loss.

Deferred Tax Asset / Liabilities

Deferred tax, if recognized is the tax expected to be recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of the taxable profit.

The carrying cost of deferred tax assets is reviewed at each statements of financial position date and is adjusted to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilized.

Deferred tax assets and liabilities are measured at the tax rates that apply to the year when the asset is realized or the liability is settled, based on the tax rates and tax laws that are in force at statements of financial position date.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

Deferred tax assets are recognized for all deductible temporary differences, carry-forward of unused tax losses (net operating loss carryover or NOLCO) and unused tax credits (excess minimum corporate income tax or MCIT) to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

Trade and other payables

Trade payables are recognized in the period in which the related money, goods or services are received or when a legally enforceable claim against the company is established. These are recognized initially at fair value.

Other payables include statutory obligations to various government agencies and entities. Other payables are not interest bearing and are recognized at their nominal valued less settlement payments.

Current tax liability

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the statements of financial position date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Provisions

Provisions are recognized when the company has a present obligation (legal or constructive) as a result if a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statements of income net of any reimbursement. If the effect if the time value for money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specifically to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Revenue Recognition
Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the company's activities. Revenue is shown net of value-added tax, returns, rebates and discounts.

The company recognizes revenue when the amount of revenue can be reliably measured, it is possible that future economic benefits will flow into the entity and specific criteria have been met for each of the company's activities. The amount of revenue is not considered to be reliably measured until all contingencies relating to the sale have been resolved. The company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Dividend income
The company recognizes dividend income at the date of declaration.

Interest income
Interest income is recognized as the interest accrues (taking into consideration the effective yield on the asset)

Borrowing Costs
All borrowing costs are recognized in profit and loss in the period in which they are incurred.

Related Party Transactions
Related party relationship exists when one party has the ability to control, directly, or indirectly through one or more intermediaries, the other party or exercise significant influence over the other party in making financial and operating decisions. Such relationship also exists between and/or among entities which are under common control with the reporting enterprise, or between, and/or among the reporting enterprise and its key management personnel, directors, or its stockholders. In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

Transactions between related parties are accounted for at arms' length prices or on terms similar to those offered to non-related entities in an economically comparable market

Transactions between related parties are based on terms similar to those offered to non-related parties. Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the party in making financial and operating decisions and the parties are subject to common control or common significant influence. Related parties may be individuals or corporate entities.

Employee Benefits

After considering the relentless turnover of employees, it's very seldom for an employee to stay for at least five (5) periods, the Company believed it impracticable to have a formal retirement plan.

The Company have opted to treat the coverage of the PAG-IBIG FUND as a substitute retirement benefit for employees covered under Republic Act (RA) 7641, The Retirement Pay Law; and if said scheme provides less than what the employee is entitled, the Company will pay the difference as it occurs.

3. SIGNIFICANT ACCOUNTING ESTIMATES, ASSUMPTIONS AND JUDGMENTS

The preparation of financial statements in accordance with *PFRS for SMEs* requires management to make estimates and assumptions that affect the reported amounts of income, expenses, assets and liabilities, and disclosure of contingent assets and liabilities. Future events may occur which will cause the assumptions used in arriving at the estimates will be recorded in the financial statements when reasonably determinable.

Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Allowance for doubtful accounts

The Company maintains allowance for doubtful accounts at a level considered adequate to provide for potential uncollectible receivables. The level of this allowance for doubtful accounts is evaluated by the management on the basis of factors that affect the collectability of the accounts. These factors include, but not limited to, the age and status of receivable, the length of relationship with the lessees, the lessees payment behavior and known market factors. The company reviews the allowance on a continuous basis. Accounts that are specifically identified as potentially uncollectible are provided with adequate allowance through charges to statement of comprehensive income in the form of provision for doubtful accounts. A provision is also established as a certain percentage of receivables not provided with specific reserves. This percentage is based on a collective assessment of historical collection, current economic trends, and changes in lessee's payment terms and other factors that may affect the Company's ability to collect payment.

Impairment of Assets

PFRS for SMEs requires that an impairment review be performed when certain impairment indicators are present. Determining the value of property and equipment requires the determination of future cash flows expected to be generated from the continued use and ultimate disposition of assets, requires the Company to make estimates and assumptions that can materially affect the financial statements. Future events could cause the company to conclude that the property and equipment are impaired. Any resulting impairment loss could have a material adverse impact on the Company's financial condition and financial performance.

Allowance for probable losses
The Company provides an allowance for probable losses on input value-added-tax (VAT) based on amount recoverable from taxation authority. The allowance account is reviewed on an annual basis. An increase in the allowance for probable losses would increase the recorded expenses and decrease current assets.

Estimated useful lives of property and equipment
The useful life of each of the Company's property and equipment is estimated based on the period over which asset is expected to be available for use. Such estimation is based on a collective assessment of industry practice, internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the asset. It is possible; however that future financial performance could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above. A reduction in the estimated useful life of any property and equipment would increase the recorded operating expenses and decrease noncurrent assets.

Deferred tax assets
The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilized. Management expects future operations will generate sufficient taxable income that will allow all or part of the deferred tax assets to be utilized.

4. CASH AND CASH EQUIVALENT

The account as of March 31 consists of:

	2026	2025
Bank balances	**14,221,655**	11,881,608
Fixed deposits with bank	**71,089,200**	39,055,200
Total	**85,310,855**	50,936,808

Petty cash fund was intended for transportation expenses, periodicals, notary, gasoline and other miscellaneous expenses.

Cash equivalents, if any, are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to insignificant risk of change in value.

5. ACCOUNTS AND OTHER RECEIVABLES

The account as of March 31 consists of:

	2026	2025
Accounts receivables	**142,266,780**	114,223,297
Unbilled revenue	**131,060,590**	76,295,274
Total	**273,327,370**	190,518,571

6. ADVANCES AND PREPAYMENTS

The account as of March 31 consists of:

	2026	2025
Advance to staff	**1,635,030**	1,895,781
Advance to Vendors	**156,500**	0
Prepaid expenses	**8,130,415**	11,877,960
Current tax assets	**657,875**	657,875
Security deposits	**8,512,266**	13,647,433
Balance with government authorities	**14,035,484**	14,035,485
Total	**33,127,570**	42,114,534

7. PROPERTY AND EQUIPMENT

The compositions of and movements in this account follow:

	Mar-25	Addition	Disposal	**Mar-26**
At Cost:				
Leasehold Improvements	134,776,085	4,914,365	-	**139,690,450**
Furniture and fittings	30,956,278	672,925	-	**31,629,203**
Communication equipment	60,063,619	-	-	**60,063,619**
Computer software	24,029,066	6,844,813	-	**30,873,879**
Computers	95,359,047	6,963,464	-	**102,322,511**
	345,184,095	19,395,567	-	**364,579,663**
Accumulated Depreciation				
Leasehold Improvements	83,548,087	16,632,075	-	**100,180,162**
Furniture and fittings	21,818,241	3,219,221	-	**25,037,462**
Communication equipment	60,063,619	-	-	**60,063,619**
Computer software	20,649,025	4,578,437	-	**25,227,461**
Computers	47,099,238	21,885,615	421,725	**69,406,578**
	233,178,210	46,315,347	421,725	**279,915,282**
Carrying Amount	**112,005,885**	(46,315,347)	421,725	**84,664,381**

8. RIGHT-OF-USE ASSET

The account as of March 31 consists of:

	Mar-26	**2025**
Lease Asset	**101,335,767**	**-**
Total	**101,335,767**	**-**

Note:
During the year, the Company recognized Right-of-Use Assets in accordance with PFRS 16 amounting to Php 101,335,767

9. OTHER NON-CURRENT ASSETS

The account as of March 31 consists of:

	Mar-26	2025
Investment in RJ Globus Inc	**-**	**-**
Noncurrent assets	**0**	**50,525**
Long-Term Prepaid Expenses	**755,527**	
Security deposits	**27,126,687**	**26,081,655**
Total	**27,882,213**	**26,132,180**

10. ACCOUNTS AND OTHER CURRENT LIABILITIES

The account as of March 31 consists of:

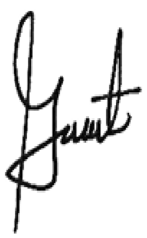
	Mar-26	2025
Trade payables	**24,115,516**	**25,599,251**
Payable to related parties and others	**-**	**2,406,585**
Statutory dues (net)	**10,666,175**	**11,258,901**
Unearned revenue	**0**	**2,883**
Total	**34,781,691**	**39,267,620**

11. CURRENT LEASE LIABILITY

The account as of March 31 consists of:

	Mar-26	2025
Current Lease Liability	**56,209,912**	
Total	**56,209,912**	**-**

Note: During the year, the Company recognized Current Lease Liabilities in accordance with PFRS 16 amounting to Php 56,209,912.00.



12. OTHER NON-CURRENT LIABILITY

The account as of March 31 consists of:

	2026	2025
Refundable Deposits to Client	**5,809,436**	5,478,026
Total	**5,811,462**	**5,478,026**

13. LOAN PAYABLE

The account as of March 31 consists of:

	Mar-26	**2025**
Loan from related parties	**-**	**57,455,100**
Total	**-**	**57,455,100**

14. NON-CURRENT LEASE LIABILITY

The account as of March 31 consists of:

	Mar-26	**2025**
Non-current Lease Liability	**46,139,029**	**-**
Total	**46,139,029**	**-**

Note: During the year, the Company recognized Lease Liabilities in accordance with PFRS 16 amounting to Php 46,139,029.

15. RETAINED EARNINGS

The account as of March 31 consists of:

	2026	2025
Balance at April 1	**312,414,211**	242,495,496
Net profit	**143,200,852**	69,918,715
Balance at March 31	**455,615,063**	312,414,211

16. REVENUE

The details of the account for the periods ended March 31 are as follows:

	2026	2025
Sales of services	**1,302,950,427**	1,214,222,741
Total	**1,302,950,427**	1,214,222,741

17. COSTS OF SERVICE

The details of the account for the periods ended March 31 are as follows:

	2026	2025
Basic salaries, wages and allowances	**861,540,112**	828,465,766
EMPL stock compensation expenses	**-952,877**	820,547
Contribution towards PF and other funds	**60,028,878**	61,586,992
Staff welfare	**44,055,140**	38,154,688
Electricity Expenses	**19,075,484**	15,528,518
Communication charges	**11,461,771**	10,551,030
Total	**995,208,508**	955,107,541

18. OTHER INCOME (LOSS)

The details of the account for the periods ended March 31 are as follows:

	2026	2025
Interest received	**3,857,604**	70,400
Exchange gain	**7,263,360**	(5,888,126)
Miscellaneous receipts	**110,000**	58,340
Total	**11,230,964**	(5,759,386)

19. OPERATING EXPENSES

The details of the account for the periods ended March 31 are as follows:

	Mar-26	**2025**
Travelling expenses	**7,877,029**	**6,383,219**
IT Infrastructure and development	**301,671**	**507,139**
Rent	**65,301,740**	**76,855,602**
Vendor hire charges	**-**	**808,669**
Depreciation and amortization	**60,662,259**	**50,359,128**
Director fees	**240,000**	**1,125,000**
Repairs and maintenance	**3,133,566**	**3,181,217**
CSR expenses	**220,955**	**82,836**
Software maintenance	**9,191,311**	**478,366**
Insurance	**950,369**	**1,131,817**

Recruitment	**1,847,570**	**2,810,311**
Security charges	**6,501,733**	**6,039,664**
Legal and professional fees	**5,119,721**	**7,618,249**
Printing and stationery	**1,479,066**	**1,861,133**
Clinic services	**1,067,672**	**331,494**
Rates and taxes	**1,365,836**	**9,015,886**
bank charges	**308,202**	**537,222**
Miscellaneous	**5,737,713**	**4,345,188**
Total	**171,306,412**	**173,472,140**

20. FINANCE COST

The details of the account for the periods ended March 31 are as follows:

	Mar-26	**2025**
Interest expense	**1,691,189**	**4,804,202**
Lease Finance expenses	**1,919,624**	**-**
Total	**3,610,813**	**4,804,202**

21. OTHER EXPENSES

The details of the account for the periods ended March 31 are as follows:

	2026	2025
Advertising and sales promotion	**2,777,132**	1,310,537
Bad debts written off	**-**	950,173
Investment written of	**-**	109,329
Allowance for doubtful accounts	**(2,068,858)**	2,790,718
Total	**708,275**	5,160,757

22. EVENTS AFTER THE END OF THE REPORTING PERIOD

Included in the interest income earned from time deposits are related final taxes withheld by the banks. Such final withholding taxes were deducted at source in accordance with applicable tax regulations and form part of the Company's income tax-related cash outflows subsequent to the reporting period.

The details of the account for the periods ended March 31 are as follows:

	Mar-26	**2025**
Income Tax Expense	**146,532**	**0**

22. RELATED PARTY TRANSACTIONS

Parties are considered to be related if one has the ability, directly or indirectly, to control the other party or exercise significant influence over the party in making financial and operating decisions.

The related parties are as follows:

Datamatics Global Services Limited (Ultimate Holding)
Datamatics Global Services Inc. (Holding Company)
Datamatics Infotech Limited (Group Company)
Datamatics Global Services FZ LLC (Group Company)
Lumina Datamatics UK Limited (Group Company)

Related party transactions:

1. Intercompany revenue balances are as follows:

RELATED PARTIES	March 31, 2026	March 31, 2025
Datamatics Global Services Limited	**46,701,145**	24,061,313
Datamatics Global Services Inc.	**311,265,160**	195,598,891
Datamatics Infotech Limited	**6,113,669**	2,836,856
Lumina Datamatics UK Limited	-	800,829

2. The accounts receivables from intercompany transactions are as follows:

RELATED PARTIES	March 31, 2026	March 31, 2025
Datamatics Global Services Limited	**5,991,000**	9,772,514
Datamatics Infotech Limited	**803,300**	1,396,616
Datamatics Global Services Inc	**26,356,500**	52,312,426
Lumina Datamatics UK Limited	-	28,581

3. The interest expense incurred from intercompany loans are as follows:

RELATED PARTIES	March 31, 2026	March 31, 2025
Datamatics Global Services Inc.	**1,148,031**	4,639,406
Datamatics Global Services FZ LLC	-	164,796

4. The loans payable balance from intercompany loans transactions are as follows:

RELATED PARTIES	March 31, 2026	March 31, 2025
Datamatics Global Services Inc.	-	57,455,100

STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of **DATAMATICS GLOBAL SERVICES CORP.** is responsible for the preparation and fair presentation of the financial statements, including the schedules attached therein, for the periods ended March 31, 2026 and 2025 in accordance with the prescribed financial reporting framework indicated therein, 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 to do so.

The Board of Directors is responsible for overseeing the company's financial reporting process.

The Board of Directors reviews and approves the financial statements, including the schedules attached therein, and submits the same to the stockholders.

Erwin Gaoat, CPA the independent auditor appointed by the stockholders for the period March 31, 2026 and 2025, has examined the financial statements of the company in accordance with Philippine Standards on Auditing, and in his report to the stockholders, has expressed his opinion on the fairness of presentation upon completion of such examination.

Signature: ________________________________

GLORY GRACE BRANZUELA
(Finance Controller)

Signed this **13th** day of **May, 2026**

STATEMENT OF MANAGEMENT RESPONSIBILITY
FOR ANNUAL INCOME TAX RETURN

The Management of **DATAMATICS GLOBAL SERVICES CORP.** is responsible for all information and representations contained in the Annual Income Tax Return for the periods ended March 31, 2026 and 2025. Management is likewise responsible for all information and representations contained in the financial statements accompanying the (Annual Income Tax Return or Annual Information Return) covering the same reporting period.

Furthermore, the Management is responsible for all information and representations contained in all the other tax returns filed for the reporting period, including, but not limited, to the value added tax and/or percentage tax returns, withholding tax returns, documentary stamp tax returns, and any and all other tax returns.

In this regard, the Management affirms that the attached audited financial statements for the periods ended March 31, 2026 and 2025 and the accompanying Annual Income Tax Return are in accordance with the books and records of **DATAMATICS GLOBAL SERVICES CORP. ,** complete and correct in all material respects. Management likewise affirms that:

(a) the Annual Income Tax Return has been prepared in accordance with the provisions of the National Internal Revenue Code, as , and pertinent tax regulations and other issuances of the Department of Finance and the Bureau of Internal Revenue;
(b) any disparity of figures in the submitted reports arising from the preparation of financial statements pursuant to financial accounting standards and the preparation of the income tax return pursuant to tax accounting rules has been reported as reconciling items and maintained in the company's books and record s in accordance with the requirements of Revenue Regulations No. 8-2007 and other relevant issuances;
(c) **DATAMATICS GLOBAL SERVICES CORP.** has filed all applicable tax returns, reports and statements required to be filed under Philippine tax laws for the reporting period, and all taxes and other impositions shown thereon to be due and payable have been paid for the reporting period, except those contested in good faith.

Signature: ______________________________
GLORY GRACE BRANZUELA
(Finance Controller)

Signed this **13th** day of **May, 2026**