DATAMATICS GLOBAL SERVICES LLC-FZ

Financial Statements & Independent Auditor's Report

For the period ended 31st March 2026

METHA RASHID
ACCOUNTANTS & AUDITORS

DATAMATICS GLOBAL SERVICES LLC-FZ

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

CONTENT

DATAMATICS GLOBAL SERVICES LLC-FZ

Financial Statements and Independent Auditor’s Report for the period ended 31st March 2026

Company Details

DATAMATICS GLOBAL SERVICES LLC-FZ
Meydan Grandstand, 6th Floor,
Meydan Road, Nad Al Sheba,
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: November 27, 1974

Business Activity

The principal activities of company are "Computer programming, Consultancy and related activities, customizing of software, i.e. Modifying and configuring an existing application so that it is functional within the clients, Information system environment, Information technology consultants, Other information technology and Computer service activities".

Date of Incorporation

November 15, 2024

Licensing Authority

Meydan Free Zone Authority

Banking Partner

CITI Bank

TRN No.

VAT - 104867225500003
CT – 104867225500001

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

Directors' Report

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

Principal activity of the Company:

The principal activities of company are "Computer programming, Consultancy and related activities, customizing of software, i.e. Modifying and configuring an existing application so that it is functional within the clients, Information system environment, Information technology consultants, Other information technology and Computer service activities".

Results of operation:

The results of the company for the period ended 31 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 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 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 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 turn helps in initiating action to mitigate risks to a 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 L.L.C-FZ

Financial Statements and Independent Auditor's Report for the period 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 period 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 period which present fairly in all material respects the financial position of the company and its financial performance for the period then ended.

The audited financial statements for the period 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 period 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
May 14, 2026

DATAMATICS GLOBAL SERVICES LLC-FZ

METHA RASHID
ACCOUNTANTS & AUDITORS

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

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 LLC-FZ** (the "Company") as of **31st March 2026**, and its financial performance and its cash flows for the period 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 period then ended.
- the statement of cash flows for the period then ended.
- the statement of changes in equity for the period 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.

Metha Rashid Accountants & Auditors
Dubai , UAE

Independent auditor's report to the shareholders of **DATAMATICS GLOBAL SERVICES LLC-FZ** *(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 on 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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Metha Rashid Accountants & Auditors
Dubai - UAE

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

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

Metha Rashid Accountants & Auditors
Dubai, UAE

METHA RASHID
ACCOUNTANTS & AUDITORS

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

Report on other legal & regulatory requirements

As required provisions of Meydan Free Zone Companies Regulations No. (1) of 2009, we report that:

i. The financial statements have been prepared and comply, in all material respects, with the applicable provisions of the Meydan Free Zone Companies Regulations No. (1) of 2009.

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 period ended 31 March 2026 any of the applicable provisions of the Meydan Free Zone Companies Regulations No. (1) of 2009 or of its Memorandum of Association which would materially affect its activities or its financial position as of 31 March 2026.

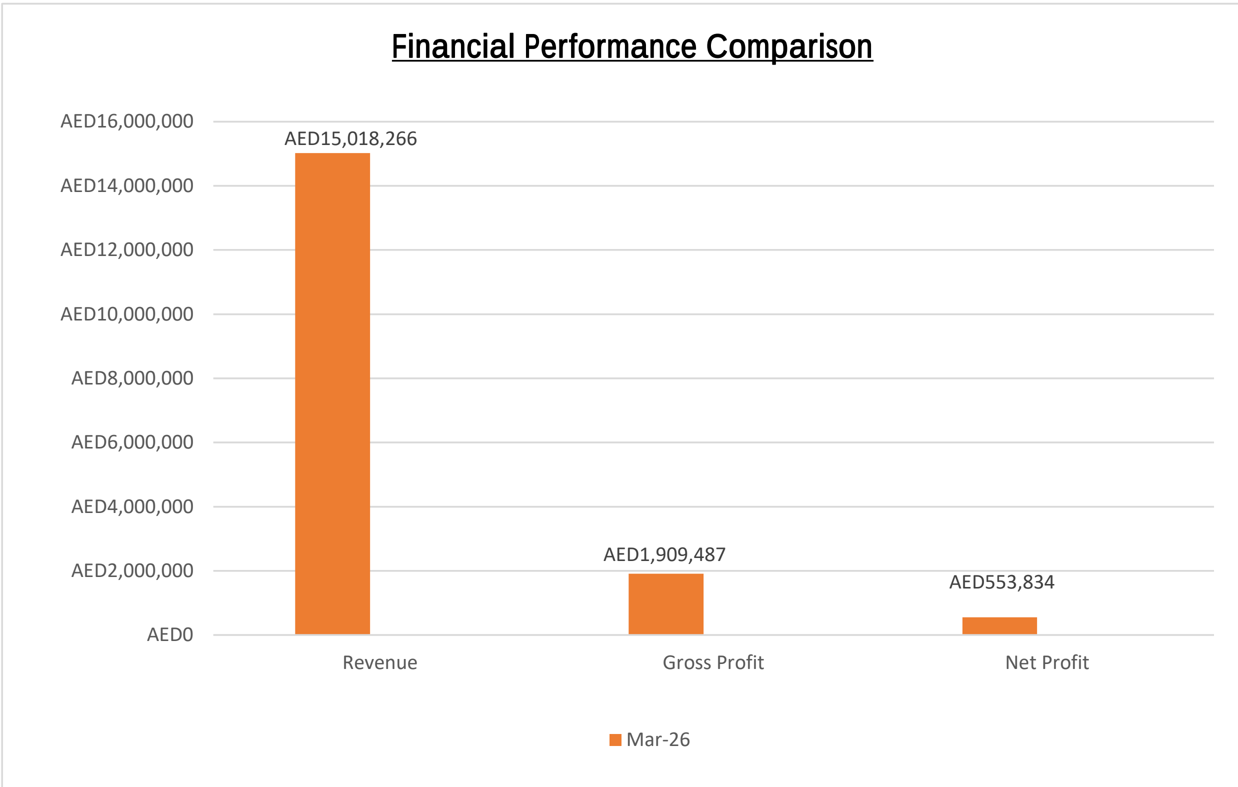
For: Metha Rashid Accountants & Auditors LLC
Dubai, United Arab Emirates

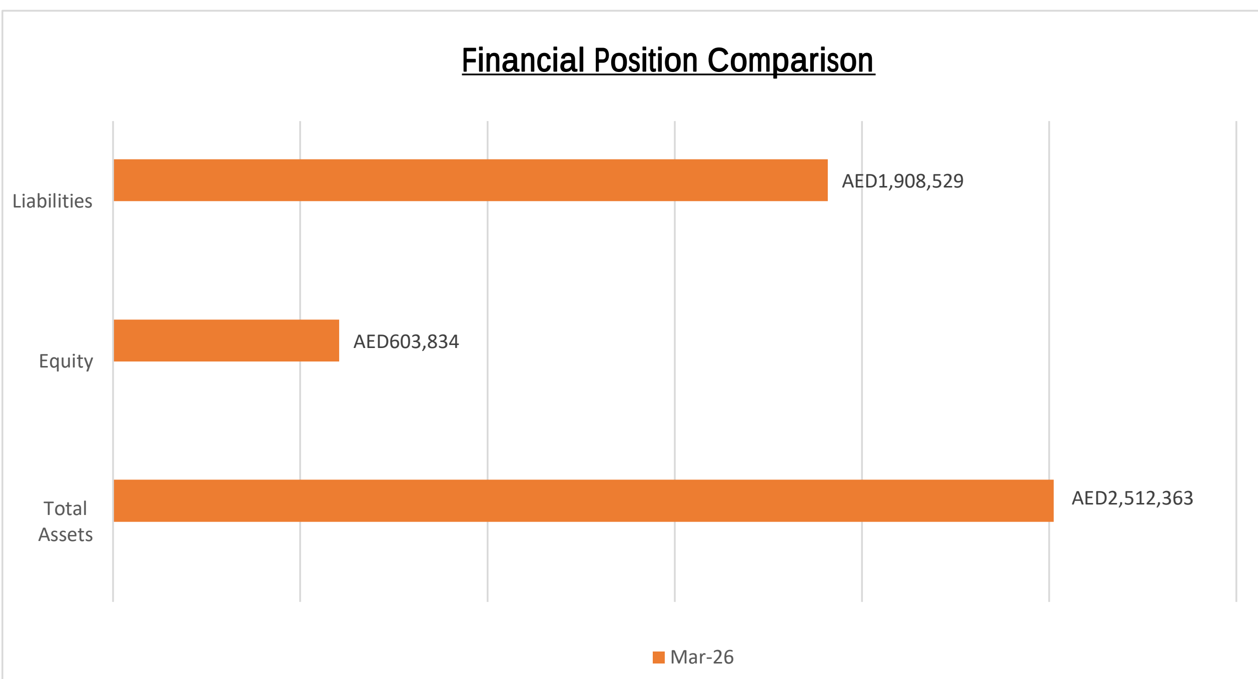
Metha Rashid Accountants & Auditors
Dubai, UAE

Bharat Ramchandani Vasudev Ramchandani
14 May 2026,
Auditor's Entry no: 5651
Dubai Economy & Tourism License no.: 1146496
MRAA/2026/872

DATAMATICS GLOBAL SERVICES LLC-FZ
Meydan Free Zone, Dubai - United Arab Emirates

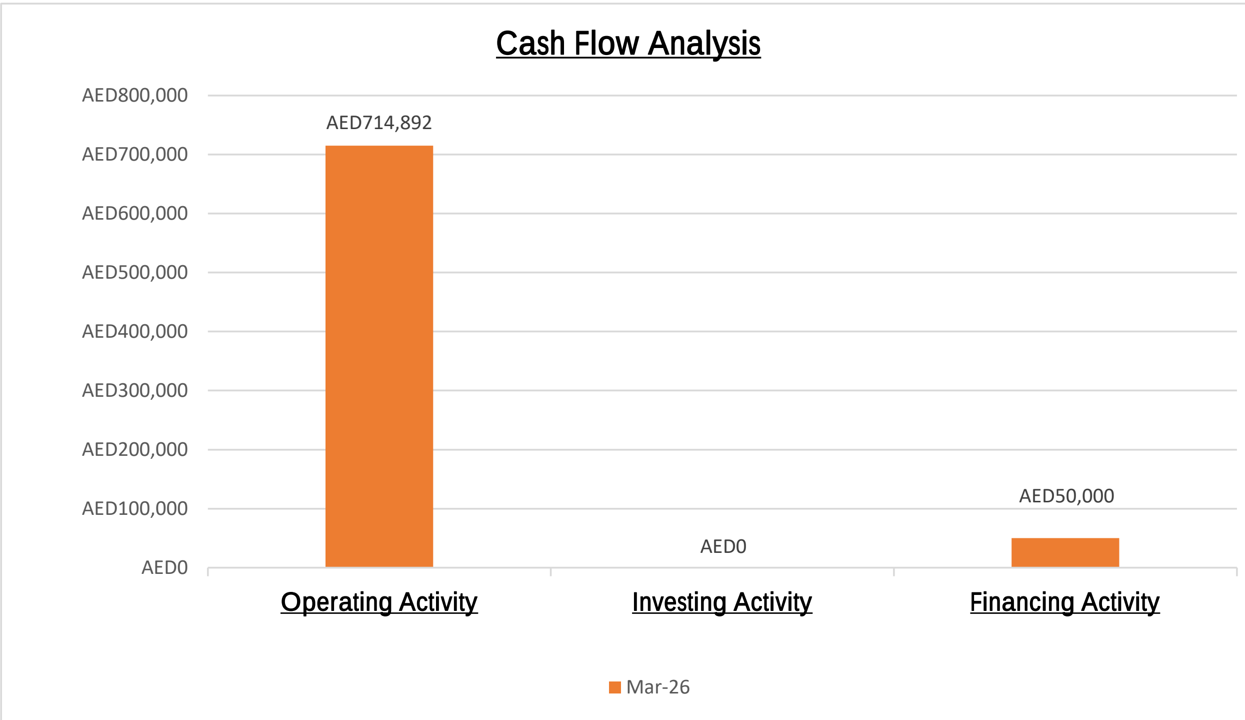
Financial Highlights
As at March 31, 2026
In Arab Emirates Dirham (AED)





DATAMATICS GLOBAL SERVICES LLC-FZ
Meydan Free Zone, Dubai - United Arab Emirates

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



Financial Ratios

Ratio	Measurement	Mar-26
Gross Profit Ratio	%	12.71%
Net Profit Ratio	%	3.69%
Current Ratio	Times	1.62
Quick Ratio	Times	1.59
Adjusted Days Sales Outstanding	Days	7
Operating Cash Flow Ratio	Times	0.46

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.
Adjusted Days Sales Outstanding (DSO) :	Adjusted DSO represents the average number of days it takes a company to collect payment for its sales, after removing the impact of deferred revenue from receivables. This adjustment provides a clearer view of actual collection performance. A higher adjusted DSO indicates slower collections and potential cash flow pressure, while a lower adjusted DSO reflects faster and more efficient cash collection.
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 LLC-FZ
Meydan Free Zone, Dubai - United Arab Emirates

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

	Note	Mar-26
		AED
Assets		
Non-current assets		
Property, plant and equipment	8	574
Total non-current assets		**574**
Current assets		
Due from related parties	9.1	1,342,074
Trade receivables and other current assets	10	404,823
Cash and cash equivalents	11	764,892
Total current assets		**2,511,789**
Total Assets		**2,512,363**
Equity and Liabilities		
Equity		
Share capital	13	50,000
Retained earnings		553,834
Equity funds		**603,834**
Total Equity funds		**603,834**
Liabilities		
Non-current Liabilities		
Employee benefit obligations	14	357,776
Total non-current Liabilities		**357,776**
Current liabilities		
Due to related parties	9.2	771,846
Other current liabilities	15	761,220
Provision for corporate tax	16	17,687
Total current liabilities		**1,550,753**
Total Liabilities		**1,908,529**
Total Equity and Liabilities		**2,512,363**

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 36 form an integral part of these financial statements.

DATAMATICS GLOBAL SERVICES LLC-FZ
Meydan Free Zone, Dubai - United Arab Emirates

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

	Note	Since inception from November 15, 2024 to March 31, 2026
		AED
Revenue	17	15,018,266
Cost of revenue	18	(13,108,779)
Gross profit		**1,909,487**
Selling and marketing expenses	19	(78,525)
General and administrative expenses	20	(1,224,202)
Other operating expenses	21	(35,239)
Profit for the period (before tax)		**571,521**
Corporate tax expense	16	(17,687)
Profit for the period		**553,834**
Other comprehensive income		-
Total comprehensive income for the period		**553,834**

RAMKUMAR NATARAJAN
Manager

The notes on pages 15 to 36 form an integral part of these financial statements.

DATAMATICS GLOBAL SERVICES LLC-FZ
Meydan Free Zone, Dubai - United Arab Emirates

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

	Share capital	Retained earnings	Total
Particulars	AED	AED	AED
Balance as at November 15, 2024	-	-	-
Share capital introduced	50,000	-	**50,000**
Total comprehensive income for the period	-	553,834	**553,834**
Balance as at March 31, 2026	**50,000**	**553,834**	**603,834**

Ramkumar

RAMKUMAR NATARAJAN
Manager

The notes on pages 15 to 36 form an integral part of these financial statements.

DATAMATICS GLOBAL SERVICES LLC-FZ ★

Rashid Accountants & Auditors ★ Metha
Dubai, UAE

DATAMATICS GLOBAL SERVICES LLC-FZ
Meydan Free Zone, Dubai - United Arab Emirates

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

	Note	Since inception from November 15, 2024 to March 31, 2026
		AED
Cash flows from operating activities		
Net profit for the period (after tax)		553,834
Adjustments for :		
Depreciation of property, plant and equipment	8	19,696
Provision for employee end of term benefits	14	170,665
Provision for corporate tax	16	17,687
Operating cash flow before changes in working capital		**761,882**
Changes in working capital :		
Decreases / (Increases) Due from related parties	9.1	(1,082,921)
(Decreases) / Increases Due to related parties	9.2	771,846
Decreases / (Increases) in Trade receivables and other current assets	10	(404,823)
(Decreases) / Increases in Other current liabilities	15	761,220
Cash generated from / (used) in operations		**807,204**
Payment for employee's end of services benefits	14	(92,312)
Net cash generated from / (used) in operations		**714,892**
Cash flows from investing activities		-
Net cash flows from investing activities		-
Cash flows from financing activities:		
Share capital introduced	13	50,000
Net cash flows from financing activities		**50,000**
Net increase in cash and cash equivalents		**764,892**
Cash and cash equivalents at the beginning of the period		-
Cash and cash equivalents at the end of the period		**764,892**

RAMKUMAR NATARAJAN
Manager

The notes on pages 15 to 36 form an integral part of these financial statements.

1 General information

1.1 DATAMATICS GLOBAL SERVICES LLC - FZ (the "Company") incorporated under Meydan Free Zone, Dubai holding license no. 2424638.01 in accordance with the provisions of Meydan Free Zone Companies Regulations No. (1) of 2009. The Address of the registered office of the Company is Meydan Grandstand, 6th Floor, Meydan Road, Nad Al Sheba, 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 activities of company are "Computer programming, Consultancy and related activities, Customizing of software, i.e. Modifying and configuring an existing application so that it is functional within the clients, Information system environment, Information technology consultants, Other information technology and Computer service activities".

On May 23 2025, manager has been changed from Mr. Anupam Bhardwaj to Mr. Ramkumar Natarajan.

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

These financial statements are presented in United 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 period 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 LLC-FZ

Rashid Accountants & Auditors Dubai - UAE

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 L.L.C-FZ

Metha Rashid Accountants & Auditors
Dubai - UAE

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 financial statements of the entity have been prepared on a going concern basis, which assumes that the entity will be able to meet its liabilities for a period at least 12 months from the date of signing of the financial statements. The shareholders have also confirmed that it is their intention to continue to provide financial support to the Company for a period of at least twelve months from the date of approval of these financial statements, to enable the Company both to meet its obligations as they fall due and to carry on its business without a significant curtailment of its operations.

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 LLC-FZ

Metha Rashid Accountants & Auditors Dubai - UAE

3 Significant accounting policies *(Continued)*

3.5 Financial assets

The Company classifies its financial assets at amortised cost as per IFRS-9. 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)

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 proceeding, 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.

DATAMATICS GLOBAL SERVICES L.L.C-FZ

Rashid Accountants & Auditors

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 and other payables

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.

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 recognizes revenue when control of the promised services is transferred to the customer in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services.

The Company generates revenue primarily from the provision of services. Revenue from services is recognized over time as the services are performed and the customer simultaneously receives and consumes the benefits provided by the Company's performance.

Revenue is measured at the fair value of the consideration received or receivable, net of discounts, rebates, and Value Added Tax (VAT).
Where services are provided over a specified period, revenue is recognized on a time proportion basis or based on the stage of completion of the service contract, depending on the nature of the services and contractual terms.

Any amounts received in advance from customers are recorded as contract liabilities and recognized as revenue when the related services are performed. If the Company performs services before receiving payment, a contract asset or trade receivable is recognized.

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 Financial risk management *(Continued)*

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 has significant concentration risk arising from both customer concentration and related party dependency.
At the reporting date:
~Four customers represented 100% of trade receivables; and
~Related party entities represented approximately 92.76% of total revenue.
Management continuously monitors the financial condition of these counterparties and believes the associated credit risk is appropriately managed.

	Mar-26 AED
Due from related parties	1,342,074
Trade receivables and other current assets excluding prepayments	353,430
Cash and cash equivalents	764,892
	2,460,396

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.

Interest rate risk

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

4 Financial risk management *(Continued)*

4.3 Market risk *(Continued)*

Foreign currency risk

Foreign currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign

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.

	Average effective interest rate	*Within 1 year (AED)*	*1 to 5 years (AED)*	*More than 5 years (AED)*	*Total (AED)*
Int. bearing instruments	-	-	-	-	-
Non interest bearing instruments					
Due to related parties		771,846	-	-	**771,846**
Trade payables and other current liabilities excluding vat payable and contract liabilities		533,832	-	-	**533,832**
As at 31 Mar. 2026		**1,305,678**	**-**	**-**	**1,305,678**

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.

5.2 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.

5 Critical accounting estimates and judgments *(Continued)*

5.2 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, trade receivables, trade payables, due to related party and accrued expense. The fair values of the financial instruments are not materially different from their carrying values.

5.3 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.

5.4 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.

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 per the current tax registration details maintained with the Federal Tax Authority ("FTA"), the Company's first corporate tax period is reflected as the period from 1 November 2024 to 31 December 2025.

Management believes that the tax period reflected in the FTA records does not appropriately align with the Company's approved financial year and applicable corporate tax requirements. Accordingly, the Company has submitted a formal correction request with the FTA to amend the corporate tax period.
Pending final confirmation from the FTA, management has assessed the Company's corporate tax obligation based on the expected corrected tax period aligned with the Company's financial reporting period and applicable provisions of the UAE Corporate Tax Law.

Based on the assessment performed and advice obtained, management believes that the corporate tax provision recognized in these financial statements appropriately reflects the Company's current tax obligation as at the reporting date.

The ultimate outcome of the matter remains subject to final determination and approval by the FTA.

7.1 Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax payable or receivable is the best estimate of the tax amount expected to be paid or received that reflects uncertainty related to income taxes, if any. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.
Current tax assets and liabilities are offset when there is a legally enforceable right to set off recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

7 Federal Corporate Tax (CT) regime *(Continued)*

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:

Computer and office equipments *3 Years*

Particulars	Computer and office equipments AED	Total AED
Cost: As at November 15, 2024	-	-
Asset transferred from Datamatics Global Services FZ-LLC	140,835	**140,835**
At March 31, 2026	**140,835**	**140,835**
Accumulated depreciation:		
As at November 15, 2024	-	-
Balance transferred from Datamatrics Global Services FZ- LLC	120,565	**120,565**
Charges for the period	19,696	**19,696**
At March 31, 2026	**140,261**	**140,261**
Net book value:		
At March 31, 2026	**574**	**574**

As at April 1, 2025, computer equipment with a gross carrying amount of AED 140,835 and accumulated depreciation of AED 120,565 was transferred from Datamatics Global Services FZ-LLC pursuant to an internal group restructuring between entities under common control. The assets were transferred at their carrying values and no gain or loss was recognised on transfer. The transferred assets are subsequently depreciated over their remaining useful lives in accordance with the Company's accounting policy for property, plant and equipment.

DATAMATICS GLOBAL SERVICES L.L.C-FZ

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Dubai - UAE

9 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.

9.1 Due from related parties

	Nature of relation	Mar-26 AED
Datamatics Global Services FZ- LLC	Common ownership	1,101,461
Datamatics Global Services Inc.	Common ownership	156,335
Datamatics Infotech Ltd	Common ownership	84,278
		1,342,074

Amounts receivable from Datamatics Global Services FZ-LLC, Datamatics Global Services Inc. and Datamatics Infotech Ltd include accrued revenue of AED 1,016,074, AED 156,335 and AED 84,278, respectively.
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 related parties.

9.2 Due to related parties

	Nature of relation	Mar-26 AED
Datamatics Global Services Limited	Shareholder	771,846
		771,846

The Company operates as part of the Datamatics Group and undertakes significant transactions with related parties in the ordinary course of business. During the period ended 31 March 2026, approximately 92.76% of total revenue was generated from related party entities.

Transactions with related parties are conducted pursuant to intercompany service arrangements approved by management. Management believes that the pricing and terms of such transactions are comparable to those that would be available in similar arrangements with unrelated parties, taking into consideration the nature of services provided and the operational integration within the Group.

Outstanding balances with related parties are unsecured, interest free, and repayable on demand unless otherwise agreed contractually. Management has assessed the recoverability of related party receivables at the reporting date and concluded that no material expected credit loss allowance is required.

9 Related party transactions and balances *(Continued)*

9.3 Transactions with related parties

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

	Nature of transaction	Mar-26 AED
Datamatics Global Services FZ LLC	Provision of services	12,987,743
Datamatics Global Services Inc.	Provision of services	612,053
Datamatics Infotech Ltd	Provision of services	330,703
Datamatics Global Services Limited	Other direct cost	1,012,698

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.

10 Trade receivables and other current assets

	Mar-26 AED
Trade receivables	344,930
Prepayments	51,393
Accrued revenue	8,500
	404,823

The accrued revenue of AED 8,500 represents services rendered during the current period for which invoices had not 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.

DATAMATICS GLOBAL SERVICES LLC-FZ

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Dubai, UAE

10 Trade receivables and other current assets *(Continued)*

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.

The ageing analysis of trade receivables is as follows:	**Mar-26**	
	AED	**%**
1-60 days	341,213	**98.92%**
61-120 days	-	**0.00%**
121-360 days	3,717	**1.08%**
More than 360 days	-	**0.00%**
As at 31 March	**344,930**	**100%**

At the reporting date, 4 customer constituted 100% of total trade receivables.
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 recognized during the period is as below:

	Mar-26
	AED
Within UAE	286,210
Outside UAE	58,720
	344,930

The disaggregation of trade receivable based on segment wise recognized during the period is as below:

	Mar-26
	AED
Provision of services	344,930
	344,930

11 Cash and cash equivalents

	Mar-26 AED
Bank balance	764,892
	764,892

The disaggregation of bank balance based on geographical area recognized during the period is as below:

	Mar-26 AED
United Arab Emirates	764,892
	764,892

The disaggregation of bank balance based on currency wise recognized during the period is as below:

	Mar-26 AED
AED Account	751,673
USD Account	13,219
	764,892

12 Financial instruments by category

(a) Financial Assets

At amortised cost	Mar-26 AED
Due from related parties (Note 9.1)	1,342,074
Trade receivables and other current assets excluding prepayments (Note 10)	353,430
Cash and cash equivalents (Note 11)	764,892
	2,460,396

12 Financial instruments by category *(Continued)*

(b) Financial Liabilities

At amortised cost	Mar-26 AED
Due to related parties (Note 9.2)	771,846
Other current liabilities excluding vat payable and contract liabilities (Note 15)	533,832
	1,305,678

DATAMATICS GLOBAL SERVICES LLC-FZ

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13 Share capital

	Mar-26 AED
Share capital	50,000
	50,000

14 Employee benefit obligations

	Mar-26 AED
As at 15 November 2024	-
Transfer of obligation from Damatics Global Services FZ- LLC	266,555
Transfer of obligatio from Datamatics Technologies FZ-LLC	12,868
Charges for the period	170,665
Paid during the period	(92,312)
As at 31 March 2026	**357,776**

As part of an internal group restructuring involving the transfer of employees and related obligations, certain employees and related end-of-service benefit obligations were transferred from Datamatics Global Services FZ-LLC and Datamatics Technologies FZ-LLC to the Company. The employee benefit obligation amounting to AED 266,555 and AED 12,868 respectively was transferred at carrying value based on the management assessment and records maintained by the transferor entity.
The Company recognized the transferred obligation as part of employee benefit obligations and continues to measure the liability in accordance with IAS 19 'Employee Benefits' and applicable UAE Labour Law requirements.

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 Other current liabilities

	Mar-26 AED
Other payables	530,458
VAT payable	85,748
Staff payables	3,374
Contract liabilities	141,640
	761,220

15 Other current liabilities *(Continued)*

In December 2024, as part of an internal group restructuring involving the transfer of employees and related obligations, leave salary provision amounting to AED 352,888 was transferred from Datamatics Global Services FZ-LLC to the Company at carrying value based on management assessment and records maintained by the transferor entity. The balance is included under other payables and represents employees' accumulated unused leave entitlements measured in accordance with the applicable provisions of the UAE Labour Law and the Company's accounting policies.

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.

16 Provision for corporate tax

	Mar-26
	AED
As at 15 November 2024	-
Current tax for the period	17,687
As at 31 March 2026	**17,687**

17 Revenue

	Mar-26
	AED
Provision of services	15,018,266
	15,018,266

The company has generated revenue from services of "Computer programming, Consultancy and related activities, Customizing of software, i.e. Modifying and configuring an existing application so that it is functional within the clients, Information system environment, Information technology consultants, Other information technology and Computer service activities".

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

The disaggregation of <u>revenue</u> based on geographical area recognized during the period is as below:

	Mar-26
	AED
Sales within - UAE	14,040,034
Sales outside - UAE	978,232
	15,018,266

17 Revenue *(Continued)*

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

	Mar-26 AED	%
Related party	13,930,499	92.76%
Other than related party	1,087,767	7.24%
	15,018,266	100%

18 Cost of revenue

	Mar-26 AED
Direct salary and other benefits	11,847,416
Gratuity expenses	170,665
Other direct cost	1,090,698
	13,108,779

19 Selling and marketing expenses

	Mar-26 AED
Marketing expenses	78,525
	78,525

20 General and administrative expenses

	Mar-26 AED
Insurance expenses	511,933
Legal, license and professional fees	369,249
Visa expenses	300,989
Depreciation expenses	19,696
Communication and utility expenses	8,836
Transportation and travelling expenses	6,031
General office expenses	7,468
	1,224,202

21 Other operating expenses

	Mar-26 AED
Bank charges	31,931
Foreign exchange loss	3,308
	35,239

22 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.

23 Corresponding figures

This is the first period of audit for the period since inception from 15 November 2024 to 31 March 2026 hence corresponding figures are not available.

RAMKUMAR NATARAJAN
Manager

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