DATAMATICS GLOBAL SERVICES INC.

AUDITED FINANCIAL STATEMENTS

FOR THE YEARS ENDED MARCH 31, 2026 & 2025

Date: May 13, 2026

MAHESH J. AGASHIWALA, C.P.A., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

DATAMATICS GLOBAL SERVICES INC.
AUDITED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2026 & 2025

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The Board of Directors
Datamatics Global Services, Inc.
31572 Industrial Road, Suite 200
Livonia, Michigan 48150-1838

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Datamatics Global Services, Inc., which comprise the balance sheets as of March 31, 2026 and 2025, the related statements of income, changes in stockholders' equity, cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Datamatics Global Services, Inc. as of March 31, 2026, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Since our engagement is limited to expressing an audit opinion on Datamatics Global Services Inc.'s financial position on a stand-alone basis for the years ending March 31, 2026 and 2025, the effects of the results of operations, cash-flow and Balance Sheet of non-consolidating subsidiary companies are not considered in this audit report

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Datamatics Global Services, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Datamatics Global Services, Inc.'s ability to continue as a going concern for 2026 and onwards

Auditor's Responsibilities for the Audit of the Financial Statements

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that express an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

In performing an audit in accordance with GAAS, we:

• Exercise professional judgment and maintain professional skepticism throughout the audit.

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

• Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Datamatics Global Services, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Auditor's Conclusion
Based on our audit of Datamatics Global Services, Inc.'s financial statements, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Very truly yours,

Mahesh J. Agashiwala CPA, P.C.
Mahesh J. Agashiwala CPA, P.C.

May 13, 2026
Date

DATAMATICS GLOBAL SERVICES INC.
BALANCE SHEET
AS OF MARCH 31, 2026 & 2025

ASSETS

		MARCH 31, 2026	MARCH 31, 2025
CURRENT ASSETS			
Cash and Bank Balance	$	2,255,482	6,321,634
Accounts Receivable, Net - Trade (Note 2, 3 & 4)		7,655,987	7,316,446
Prepaid Expenses		543,941	394,165
Loans & Advance -Others (Note 4)		8,422,509	8,115,610
Total Current Assets		18,877,919	22,147,855
PROPERTY, EQUIPMENT & IMPROVEMENTS			
Auto		11,201	11,201
Machinery & Equipments		4,646,179	4,603,756
Furinture & Fixtures		484,525	484,525
Leasehold Improvements		361,728	215,325
Less: Accu. Depreciation		(5,389,513)	(5,216,494)
Net of accumulated deprecation (Note 5)		114,119	98,311
OTHER ASSETS			
Security Deposit		58,494	94,533
Investment (Note 9)		7,853,237	1,321,339
Total Other Assets		7,911,732	1,415,872
INTANGIBLE ASSETS			
Capitalised Leases		122,886	122,886
Less: Accu. Depreciation/Amortization-Capital Leases		(122,886)	(122,886)
Software		993,151	993,151
Less: Accu. Depreciation/Amortization		(872,191)	(856,154)
Intangible Assets - Tricom Contracts		2,126,761	2,126,761
Less: Accu. Depreciation/Amortization		(2,126,761)	(2,126,761)
Right to Use Assets		425,821	177,662
Intangible Assets- Net of Accumulated Amortization (Note 6 & 7)		546,781	314,659
TOTAL ASSETS	$	27,450,551	23,976,697

LIABILITIES AND STOCKHOLDERS' EQUITY

		MARCH 31, 2026	MARCH 31, 2025
CURRENT LIABILITIES			
Account Payable- Trade (Note 4)	$	3,244,179	3,811,220
Cutomer Deposits		175,724	175,725
Accrued Expenses and Other Current Liabilities (Note 4)		6,362,062	3,901,860
Total Current Liabilities		9,781,965	7,888,805
EQUITY			
Equity Capital-Common (Note 8)		15,887,571	15,887,571
Additional Paid in Capital		12,358,231	12,358,231
Retained Earnings		(10,577,216)	(12,157,910)
Total Stockholders' Equity		17,668,585	16,087,892
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$	27,450,551	23,976,697

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DATAMATICS GLOBAL SERVICES INC.
INCOME STATEMENT
FOR THE YEARS ENDED MARCH 31, 2026 & 2025

	Schedule		MARCH 31, 2026	MARCH 31, 2025
Net Sales		$	39,206,216	34,243,438
Cost of Sales	A		29,837,831	24,106,115
Gross Profit			9,368,385	10,137,323
Operating Expenses				
Selling, general and administrative expenses	B		7,781,139	9,424,299
Operating Income		$	1,587,246	713,023
Interest Income/(Expense)			(18,848)	(28,253)
Other Income/(Expenses)			161,277	560,456
Profit Before Tax			1,729,675	1,245,226
Corporate Tax (Note 5)			148,981	86,252
Profit After Tax			1,580,693	1,158,974
Adjustment of prior period taxes			-	-
Balance carried forward to retained Earnings		$	1,580,693	1,158,974

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DATAMATICS GLOBAL SERVICES INC.

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDED MARCH 31, 2026 & 2025

		MARCH 31, 2026	MARCH 31, 2025
Cash Flows from Operating Activities:			
Net income (loss) / Income	$	1,580,693	1,158,974
Adjustments to reconcile net Profit to Net cash Provided / (used in) by operating Activities:			
Lease accounting adjustment impact		-	-
Depreciation		388,797	505,907
Dividend on Share Investment		(240)	(281)
Profit on sale of investments (net)		(5,928)	-
Unrealised foreign exchange (gain) / loss		31,899	15,411
Decrease / (Increase) in Accounts Receivable		(339,541)	260,142
(Increase) / Decrease in Other Current Assets		(149,776)	434,078
Increase in Other Assets		36,039	(18,579)
Decrease in Current Liablities		1,893,161	933,079
Net cash provided by Operating Activities		3,435,104	3,288,731
Cash Flows from Investing Activities:			
(Addition)/Deletion to Property & Equipment		(404,605)	(385,917)
(Addition)/Deletion to Intangible Assets		(232,122)	255,559
Investment in Mutual fund		(6,531,899)	12,904
Dividend received from others		240	281
Investment in subsidiaries/ acquisition of subsidiary		5,928	-
Loans & Advances		(338,798)	1,336,917
Net cash provided by Investing activities		(7,501,256)	1,219,744
Cash Flow from Financing Activities:			
Working capital facility - Citibank		-	-
		-	-
Net increase (decrease) in cash		(4,066,152)	4,508,475
Cash at beginning of period		6,321,634	1,813,159
Cash at end of period	$	2,255,482	6,321,634

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DATAMATICS GLOBAL SERVICES INC.
STATEMENT OF RETAINED EARNINGS
FOR THE YEARS ENDED MARCH 31, 2026 & 2025

		MARCH 31, 2026	MARCH 31, 2025
Retained Earnings			
Beginning Balance	$	(12,157,910)	(13,316,884)
Net Profit for the period		1,580,693	1,158,974
Ending Balance	$	(10,577,216)	(12,157,910)

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DATAMATICS GLOBAL SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2026 & 2025

1. ORGANIZATION:
Datamatics Global Services Inc. was incorporated in the State of Delaware in 1999 and is a wholly owned subsidiary Datamatics Global Services Limited (DGSL) which is incorporated in India.

The company provides many services including end to end services in back-office processing such as Accounts Payable Management, Tax Return Processing, Market Research Forms processing, Health Care Claims Processing, IT Contract Programming, Contract Staffing Services and Robotic Automated programming Services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

BASIS OF ACCOUNTING
The company maintains its books of accounts on the accrual basis on accounting.

INVENTORY
The company is not engaged in the sale of any products so there is no inventory maintained.

CONTRACT LABOR
Contract Labor includes the cost of outside resources sometimes utilized to supplement the full-time staff of employees.

CASH
Cash includes cash on hand and in bank deposits. The company maintains its cash in bank deposit accounts that, at times, may be in excess of amounts insured by the Federal Deposit Insurance Corporation. The company has not experienced any losses in such accounts.

FAIR VALUE OF FINANCIAL INSTRUMENTS
The carrying amounts of cash, accounts receivable, accounts payable and accrued liabilities approximate fair value due to the short maturity of those instruments. The company believes that the carrying value of Notes payable and Capital Leases payable approximate fair value as the interest rates on those instruments are similar to rates currently available to the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued):

PROPERTY, EQUIPMENT AND DEPRECIATION

Property and Equipment are valued at cost. Depreciation is provided on Straight Line Method over the estimated useful life of the assets. When the assets are disposed of, the cost and the accumulated depreciation are eliminated from the books of accounts and the gain or loss is recognized.

INTANGIBLE ASSETS

Intangible assets consist of business acquisition costs, software and capitalized leases. Management believes that the Intangible assets have significant value and will provide future benefits to the company and are stated at their true values.

In accordance with GAAP, long lived assets to be held and used are analyzed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recovered. The company evaluates at each balance sheet date whether events and circumstances have occurred that indicates possible impairment. If there are indications of impairment, the Company uses future undiscounted cash flows of the related asset or asset grouping over the remaining life in measuring whether the assets are recoverable. In the event such cash flows are not expected to be sufficient to recover the recorded asset values, the assets are written down to their estimated fair value.

PROVISION FOR DOUBTFUL DEBTS

The company creates a reserve for bad debts for its Receivables, which it considers as doubtful. For the year ending March 31, 2026, the reserve for bad debts balance remains at $38,455.

USE OF ESTIMATES

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued):

INTERNAL CONTROLS

Management believes that adequate Internal Controls are in place.

INCOME TAXES

The company has reported Net Income for the current fiscal year, ended March 31, 2026. The company has accumulated Net Operating Losses from prior years that will reduce the Company Federal tax liability on its profits. There are remaining Net Operating Losses available for future years but management has decided not to set up a Deferred Tax Asset account. Provisions have been recorded for State income taxes that will be payable.

3. ACCOUNTS RECEIVABLE:

Accounts Receivable includes $ 1,797 which is past Due for over 180 days, representing 0.02% of the total Accounts Receivable. The management represents that it expects to realize the amount in full over a period of time.

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4. RELATED PARTY TRANSACTIONS:

Datamatics Global Services Limited (ultimate holding)
Datamatics Robotics Software Inc (Subsidiary)
Datamatics Global Services Corp. (Stepdown Subsidiary)
Datamatics Robotics Software Limited (Stepdown Subsidiary)
Dextara Datamatics Digital Private Limited (Group company)
Datamatics Information Solutions Limited (Group company)
Datamatics Global Services, FZ LLC (Group company)

The Company has entered into transactions in ordinary course of business with related parties:

Sr no	Related Party Name		
A	Transactions during the year ended,	MARCH 31, 2026	MARCH 31, 2025
i	Services Received		
	Datamatics Global Services Ltd	$ 14,258,514	$ 11,974,107
	Datamatics Robotics Software Ltd	431,033	573,505
	Datamatics Global Service Corp.	5,311,624	3,374,459
	Dextara Datamatics Digital Private Ltd.	537,831	44,845
	Datamatics Robotics Software Inc.	208,814	-
	Datamatics Technologies LLC-FZ	166,773	-
	Datamatics Information Solutions Limited	636,419	-
	TOTAL SERVICES RECEIVED	$ 21,551,008	$ 15,966,916
ii	Services Rendered		
	Datamatics Global Services Ltd	$ 203,996	$ 199,562
	Dextara Digital (USA) Inc	2,017,588	-
	Dextara Datamatics Digital Private Ltd.	142,134	-
	TOTAL SERVICES RENDERED	$ 2,363,718	$ 199,562
iii	Reimbursement Of Cost		
	Datamatics Global Services Ltd	$ 971,377	$ 1,513,003
iv	Interest Received		
	Datamatics Global Service Corp.	$ 20,089	$ 79,549

DATAMATICS GLOBAL SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2026 & 2025

4. RELATED PARTY TRANSACTIONS- (Continued):

Sr no	Related Party Name		
B	Balance as at,	MARCH 31, 2026	MARCH 31, 2025
i	Accounts Payable		
	Datamatics Global Services Ltd	$ 2,150,000	$ 2,799,019
	Datamatics Robotics Software Ltd	-	160,045
	Datamatics Global Service Corp.	450,000	683,154
	Dextara Datamatics Digital Private Ltd.	175,000	-
	Datamatics Robotics Software Inc.	57,068	-
	Datamatics Information Solutions Limited	86,000	-
	TOTAL ACCOUNTS PAYABLE	$ 2,918,068	$ 3,642,218
ii	Accrual Payable		
	Datamatics Global Services Ltd	$ 1,432,633	$ 855,539
	Datamatics Robotics Software Ltd	-	30,777
	Datamatics Global Service Corp.	1,167,567	225,037
	Dextara Datamatics Digital Private Ltd.	13,295	44,845
	Datamatics Robotics Software Inc.	53,326	-
	Datamatics Technologies LLC-FZ	42,599	-
	Datamatics Information Solutions Limited	225,289	-
	TOTAL ACCRUAL PAYABLE	$ 2,934,709	$ 1,156,198
iii	Accounts Receivable		
	Datamatics Global Services Ltd	$ 80,000	$ 32,099
	Dextara Datamatics Digital Private Ltd.	20,000	-
	TOTAL ACCOUNTS RECEIVABLE	$ 100,000	$ 32,099
iv	Unbilled Revenue		
	Datamatics Global Services Ltd	$ 19,831	$ 23,726
	Dextara Datamatics Digital Private Ltd.	14,840	-
	Dextara Digital (USA) Inc	289,818	-
	TOTAL UNBILLED REVENUE	$ 324,489	$ 23,726
v	Loan & Advances		
	Datamatics Global Services Ltd	$ 1,481,374	$ 1,392,873
	Datamatics Global Services B.V.	-	15,000
	Datamatics Robotics Software Inc.	532,316	4,286,159
	Dextara Digital (USA) Inc	1,461	-
	Datamatics Global Service Corp.	-	1,002,007
	TOTAL LOAN & ADVANCES	$ 6,715,151	$ 6,696,039

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4. RELATED PARTY TRANSACTIONS- (Continued):

Investment in Subsidiary includes the following balances:

Datamatics Global Services Corp:	$ 863,208
Datamatics Robotics Software Inc:	$ 186,000

5. PROPERTY, EQUIPMENT & IMPROVEMENTS:

As of March 31, 2026, Property, Equipment and Improvements consisted of the following:

	Automobiles	Machinery & Equipment	Furniture & Fixtures	Leasehold Improvements	Total
Cost					
Beginning balance April 1, 2025	$ 11,201	$ 4,603,755	$ 484,525	$ 215,324	$ 5,314,805
Additions	-	42,424	-	146,404	188,828
Dispositions	-	-	-	-	-
Ending Balance March 31, 2026	$ 11,201	$ 4,646,179	$ 484,525	$ 361,728	$ 5,503,633
Accumulated Depreciation					
Beginning balance April 1, 2025	$ 11,200	$ 4,583,923	$ 422,590	$ 198,780	$ 5,216,494
Additions		144,481	18,213	10,325	173,019
Dispositions	-		-	-	-
Ending Balance March 31, 2026	$ 11,200	$ 4,728,404	$ 440,803	$209,105	$ 5,389,513

6. INTANGIBLE ASSETS:
Intangible assets, at cost, consist of business acquisition costs, software and capital leases.

Business acquisition costs- Tricom parties consist of the costs including legal costs incurred to purchase customer contracts:

Business acquisition – Tricom parties	$ 2,126,761
Less: Accumulated Amortization	2,126,761
Business acquisition costs – net	$ 0

Business acquisition costs are fully written off fo fiscal years ended March 31, 2026 and 2025, but Software acquisition costs continue to be amortized as per GAAP.

Other Intangible costs consist of:

Capitalized Software	$ 993,151
Capitalized Leases	$ 122,886
Less: Accumulated amortization	$ (995,077)
Other Intangible Assets – Net	$ 120,960

7. LEASE COMMITMENTS:
The Company has entered into lease agreements for office space and various items of equipment. The rental agreement for office space includes escalation clauses that allow increase in future operating costs.

The Company had recognised a lease liability measured at the present value of the remaining lease payments at $ 188,700 as on 31st March 2025 and during the year amortised $447,900 which results to balance of lease liability as of $430,132 as on 31st March 2026. The right-of-use asset same discounted using incremental borrowing rate and Balance as on 31st March 2026 is $ 425,821. The impact of accounting treatment as per standard has resulted in a) amortisation charge for right-to-use asset of $ 199,741 and b) interest accrued on lease liability $ 10,666.

8. EQUITY:
The Company has Authorized Common Stock at 1150 shares @ No Par Value.
As of March 31, 2026 Common Stock Issued and Outstanding was 1000 shares @ No Par Value.
Additional paid in capital increased by $4000 as result of merger of Techjini Inc. w.e.f March 30, 2020.

Datamatics Global Services Limited is the holding company, holding a 100% equity stake.

9. INVESTMENTS:

Investments include equity instruments in subsidiaries and a mutual fund investment of $6,798,098 (553,614 units of Kotak Credit Opportunities Fund) as of March 31, 2026, compared to $266,200 (22,787 units) as of March 31, 2025. The equity instruments consist of investments in Datamatics Global Services Corp. ($863,208), Datamatics Robotics Software Inc. ($186,000) and Dana Holding Corporation ($5,931).

10. SUBSEQUENT EVENTS:

The Company evaluated subsequent events through March 31, 2026, the date these financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

DATAMATICS GLOBAL SERVICES INC.
SUPPLEMENTARY INFORMATION
SCHEDULES TO INCOME STATEMENT
FOR THE YEARS ENDED MARCH 31, 2026 & 2025

SCHEDULE A - COST OF SALES

		MARCH 31, 2026	MARCH 31, 2025
Cost of Sales			
Salaries	$	5,314,755	4,948,094
Employee Benefit Expenses		386,555	297,987
Contract Labour		21,551,008	15,966,916
IT Infrastructure & Development Cost		15,495	-
Rent		35,954	65,756
Bank Charges		1,166	996
Utilities		-	374
Real & Property Taxes.		-	-
Depreciation		44,974	88,625
Repairs & Maintenance		32,153	110,665
Supplies		7,731	24,203
Software Expenses		4	25,915
Telephone		-	127
Entertainment expenses		-	61,185
SubScription expenses		5,907	-
Recruitment Expenses		47,370	68,018
Postage & Courier		684,979	1,092,463
Travel & Conveyance		33,052	68,257
Commission on Sales		-	-
Professional Fees		1,672,591	1,078,119
Insurance.		312	312
Other Expenses.		3,825	208,103
Total	$	29,837,831	24,106,115

Schedule B - Operating Expenses

		MARCH 31, 2026	MARCH 31, 2025
Selling General & Administrative			
Salaries	$	4,575,464	4,505,007
Emplyee Benefit Expenses		358,077	212,382
Advertisement and sales Promotion		843,020	1,434,578
Bank Charges		12,133	15,254
Depreciation		343,823	417,282
Bad Debts		9,040	11,458
Provision for Doubtful Debts		(455,481)	428,621
Telephone & Link Expenses		198,502	204,093
Entertainment expenses		72,500	121,579
SubScription expenses		97,248	-
Recruitment Expenses		17,570	56,676
Insurance		83,619	81,122
Professional Fees		370,480	286,992
Miscellenous Expenses		1,129	18,186
Software Expenses		266,685	324,851
Postage & Courier		10,223	9,558
Printing, stationery and Office supplies		5,771	2,656
Rent		26,841	641,477
Real & Property Taxes.		56,843	64,870
Utilities		58,307	78,315
Repairs & Maintenance		355,183	273,529
Travel & Conveyance		474,165	235,816
Total	$	7,781,139	9,424,299