M L BHUWANIA AND CO LLP
CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.
T : +91 22 3507 4949 E : info@mlbca.in W : www.mlbca.in

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors of
DATAMATICS GLOBAL TECHNOLOGIES AG

Report on the financial statements

Opinion

We have audited the accompanying financial statements of **DATAMATICS GLOBAL TECHNOLOGIES AG** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the financial statements"). The accompanying financial statement have been prepared by management in accordance with generally accepted accounting principles applicable in India, solely to enable its holding company, Datamatics Global Service Limited to prepare its consolidated financial statements.

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

Basis for Opinion

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

Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flow of the Company in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards (Ind As) specified under Section 133 of the Act read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

Ashishkumar Bairagra
Partner
Membership No. 109931
UDIN: 26109931CONFFJ1886

Place: Mumbai
Date: 07th May, 2026

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

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Datamatics Global Technologies AG
Financial statements for the year ended March 31, 2026

Balance sheet as at March 31, 2026

		(Amount in CHF)		(Amount in INR)	
Particulars	Note	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Current assets					
Financial assets					
i. Trade receivables	2	33,293	53,669	39,41,225	52,04,800
ii. Cash and cash equivalents	3	74,720	53,765	88,45,384	52,14,090
iii. Other financial assets	4	34,547	20,484	40,89,673	19,86,538
Other current assets	5	23,688	15,373	28,04,132	14,90,893
Total current assets		**1,66,249**	**1,43,292**	**1,96,80,415**	**1,38,96,321**
Total assets		**1,66,249**	**1,43,292**	**1,96,80,415**	**1,38,96,321**
EQUITY AND LIABILITIES					
Equity					
Equity share capital	6(a)	50,000	50,000	59,19,000	48,49,000
Other equity	6(b)	61,952	39,974	73,33,844	38,76,649
Total equity		**1,11,952**	**89,974**	**1,32,52,844**	**87,25,649**
LIABILITIES					
Current liabilities					
Financial liabilities					
i. Trade payables	7	18,400	19,894	21,78,113	19,29,229
Provision	8	23,918	16,251	28,31,361	15,76,042
Current tax liabilities	9	9,500	-	11,24,610	-
Other current liabilities	10	2,479	17,173	2,93,488	16,65,401
Total current liabilities		**54,297**	**53,318**	**64,27,571**	**51,70,672**
Total liabilities		**54,297**	**53,318**	**64,27,571**	**51,70,672**
Total equity and liabilities		**1,66,249**	**1,43,292**	**1,96,80,415**	**1,38,96,321**

The accompanying notes forming an integral part of the financial statements — 1-19

As per our attached report of even date
For M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W / W100197

Ashishkumar Bairagra
Partner
Membership No. 109931

Place : Mumbai
Dated : 7th May, 2026

For and on behalf of the Board

Sunil Dixit
Director

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

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Datamatics Global Technologies AG
Financial statements for the year ended March 31, 2026

Statement of profit and loss for the year ended March 31, 2026

Particulars	Note	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Revenue from operations	11	3,58,751	3,31,189	3,95,37,941	3,16,12,009
Other income	12	308	734	33,945	70,099
Total income		**3,59,059**	**3,31,924**	**3,95,71,886**	**3,16,82,109**
Expenses					
Employee benefit expenses	13	3,06,905	2,86,942	3,38,23,970	2,73,88,577
Other expenses	14	20,288	15,545	22,35,987	14,83,693
Total expenses		**3,27,194**	**3,02,486**	**3,60,59,957**	**2,88,72,270**
Profit before tax		**31,866**	**29,437**	**35,11,929**	**28,09,839**
Income tax expense					
- Current tax		9,888	-	10,89,768	-
Total tax expense		**9,888**	**-**	**10,89,768**	**-**
Profit for the year		**21,978**	**29,437**	**24,22,161**	**28,09,839**

Statement of other comprehensive income for the year ended March 31, 2026

Particulars	Note	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Items that will be reclassified to profit or loss					
Foreign exchange translation reserve		-	-	21,05,034	3,15,533
			-	**21,05,034**	**3,15,533**
OCI for the year		-	-	**21,05,034**	**3,15,533**
Total comprehensive income for the year		**21,978**	**29,437**	**45,27,196**	**31,25,372**
Earnings per Equity Share (of CHF 1 each)					
Basic and diluted	16	0.44	0.59	48.44	56.20
The accompanying notes forming an integral part of the financial statements	1-19				

As per our attached report of even date
For M L BHUWANIA AND CO LLP
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Ashishkumar Bairagra
Partner
Membership No. 109931

Place : Mumbai
Dated : 7th May, 2026

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For and on behalf of the Board

Sunil Dixit
Director

Datamatics Global Technologies AG
Cash flow statement for the year ended March 31, 2026

	(Amount in CHF)		(Amount in INR)	
	Year Ended March 31, 2026	**Year Ended March 31, 2025**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
A. Cash flow from operating activities				
Profit before tax	31,866	29,437	35,11,929	28,09,839
Adjustments for :				
Interest income	-	(406)	-	(38,754)
Operating profit before working capital changes	**31,866**	**29,031**	**35,11,930**	**27,71,086**
Adjustments for :				
Increase in trade receivables	20,376	(32,665)	12,63,575	(32,61,720)
Increase in other financial and non-financial assets	(22,377)	31,389	(34,16,375)	27,43,558
Increase / (decrease) in trade payables	(1,494)	(1,699)	2,48,793	(68,325)
Increase in other financial and non-financial liabilities and provisions	(7,027)	(5,511)	(1,16,594)	(3,60,338)
Cash generated from operations	21,343	20,546	14,91,328	18,24,260
Direct taxes paid (net)	(388)	-	34,842	-
Net cash flow from operating activities	**20,955**	**20,546**	**15,26,171**	**18,24,260**
B. Cash flow from investing activities				
Interest received	-	406	-	38,754
Net cash flow used in investing activities (B)	-	**406**	-	**38,754**
C. Cash flow from financing activities				
Net cash flow used in financing activities (C)	-	-	-	-
Net cash flow during the year	20,955	20,952	15,26,171	18,63,014
Cash and cash equivalents at the beginning of the year	53,765	32,813	52,14,090	30,35,497
Exchange difference on translation	-	-	21,05,123	3,15,578
Net cash and cash equivalents at the end of the year (Refer Note No 3)	**74,720**	**53,765**	**88,45,384**	**52,14,090**

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

2. Cash and cash equivalents at the end of the year

	(Amount in CHF)		(Amount in INR)	
Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Cash and cash equivalents Balances with bank: - in Current Account	74,720	53,765	88,45,384	52,14,090
	74,720	**53,765**	**88,45,384**	**52,14,090**

As per our attached report of even date
For M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W / W100197

Ashishkumar Bairagra
Partner
Membership No. 109931

Place : Mumbai
Dated : 7th May, 2026

For and on behalf of the Board

Sunil Dixit
Director

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Datamatics Global Technologies AG
Statement of changes in equity for the year ended March 31, 2026

A. Equity share capital

Particulars	Amount in CHF	Amount in INR
As at March 31, 2024	**50,000**	**46,25,500**
Foreign exchange fluctuation	-	2,23,500
Changes in equity share capital	-	-
As at March 31, 2025	**50,000**	**48,49,000**
Foreign exchange fluctuation	-	10,70,000
Changes in equity share capital	-	-
As at March 31, 2026	**50,000**	**59,19,000**

B. Other equity	**(Amount in CHF)**		**(Amount in INR)**		
Particulars	**Retained earnings**	**Total**	**Retained earnings**	**Foreign Currency Translation Reserve**	**Total**
As at March 31, 2024	**10,537**	**10,537**	**16,67,431**	**(6,92,655)**	**9,74,777**
Profit for the year	29,437	29,437	28,09,839	-	**28,09,839**
Exchange difference on Equity share capital	-	-	-	(2,23,500)	**(2,23,500)**
Other comprehensive income	-	-	-	3,15,533	**3,15,533**
Total comprehensive income for the year	**29,437**	**29,437**	**28,09,839**	**92,033**	**29,01,872**
As at March 31, 2025	**39,974**	**39,974**	**44,77,270**	**(6,00,622)**	**38,76,649**
Profit for the year	21,978	21,978	24,22,161	-	**24,22,161**
Exchange difference on Equity share capital	-	-	-	(10,70,000)	**(10,70,000)**
Other comprehensive income	-	-	-	21,05,034	**21,05,034**
Total comprehensive income for the year	**21,978**	**21,978**	**24,22,161**	**10,35,034**	**34,57,196**
As at March 31, 2026	**61,952**	**61,952**	**68,99,431**	**4,34,413**	**73,33,844**

As per our attached report of even date
For M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W / W100197

Ashishkumar Bairagra
Partner
Membership No. 109931

Place : Mumbai
Dated : 7th May, 2026

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For and on behalf of the Board

Sunil Dixit
Director

Datamatics Global Technologies AG
Notes forming part of financial statements

Note 1: General Information & Material Accounting Policies

(A) : General Information

Datamatics Global Technologies AG, was incorporated in Switzerland on March 25, 2009 and the Registration Number of the Company is CH 170.3.033.251-3. The Company is wholly owned subsidiary of Datamatics Global Services Limited a public listed company in India.

(B) : Material Accounting Policies

i) Basis of Preparation of Financial Statements:

Compliance with Ind AS

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

ii) Use of estimates

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

iii) Foreign currency translation

Functional and presentation currency

The financial statements are presented in Confederation Helvetica Francs (CHF), rounded to the nearest CHF.

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

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

iv) Revenue recognition

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

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

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

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

v) Cash and cash equivalents

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

vi) Cash Flow Statement

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

vii) Trade receivable

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

viii) Financial Instruments

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

(1) Financial Assets

(i) Classification

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

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

(b) those measured at amortised cost.

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

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

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

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

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

(ii) Measurement

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

(iii) Impairment of financial assets

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

(iv) Derecognition of financial assets

A financial asset is derecognised only when -

(a) The Company has transferred the rights to receive cash flows from the financial asset or

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

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

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

(v) Income recognition

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

(2) Financial Liabilities

(i) Measurement

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

(ii) Derecognition

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

ix) Trade and other payables

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

x) Provision, Contingent Liabilities and Contingent Assets

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

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

Contingent Assets are neither recognised nor disclosed.

xi) Employee benefits

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

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

xii) Earnings per share

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

Datamatics Global Technologies AG
Financial statements for the year ended March 31, 2026

Note 2 - Trade receivables*

Particulars	(Amount in CHF)		(Amount in INR)	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Unsecured				
Considered Good (Refer Note No 15)	33,293	53,669	39,41,225	52,04,800
Total	33,293	53,669	39,41,225	52,04,800

***Trade receivable ageing schedule** (Amount in CHF)

Particulars	Less than 6 Months	6 Months- 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
For the year ended as on March 31, 2026						
Undisputed Trade Receivable - Considered Goods	33,293	-	-	-	-	33,293
For the year ended as on March 31, 2025						
Undisputed Trade Receivable - Considered Goods	53,669	-	-	-	-	53,669

***Trade receivable ageing schedule** (Amount in INR)

Particulars	Less than 6 Months	6 Months- 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
For the year ended as on March 31, 2026						
Undisputed Trade Receivable - Considered Goods	32,28,755	-	-	-	-	32,28,755
For the year ended as on March 31, 2025						
Undisputed Trade Receivable - Considered Goods	52,04,800	-	-	-	-	52,04,800

Note 3 - Cash and cash equivalents

Particulars	(Amount in CHF)		(Amount in INR)	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Bank balances	74,720	53,765	88,45,384	52,14,090
Total	74,720	53,765	88,45,384	52,14,090

Note 4 - Other financial assets (current)

Particulars	(Amount in CHF)		(Amount in INR)	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Unbilled Revenue (Refer Note No 15)	34,547	20,484	40,89,673	19,86,538
Total	34,547	20,484	40,89,673	19,86,538

Note 5 - Other current assets

Particulars	(Amount in CHF)		(Amount in INR)	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Unsecured, Considered Good				
Prepaid expenses	6,177	-	7,31,233	-
Balance from Government authorities	17,511	15,373	20,72,899	14,90,893
Total	23,688	15,373	28,04,132	14,90,893

M. L. BHUWANIA AND CO LLP * CHARTERED ACCOUNTANTS * MUMBAI

Datamatics Global Technologies AG
Financial statements for the year ended March 31, 2026

Note 6 - Equity share capital and other equity

6(a) - Equity share capital

(i) Authorised share capital

Particulars	Number of shares	Amount in CHF	Number of shares	Amount in INR
As at March 31, 2024	1,00,000	1,00,000	1,00,000	92,51,000
Exchange difference	-	-	-	4,47,000
As at March 31, 2025	1,00,000	1,00,000	1,00,000	96,98,000
Exchange difference	-	-	-	21,40,000
As at March 31, 2026	1,00,000	1,00,000	1,00,000	1,18,38,000

(ii) Issued, Subscribed and Paid-up share capital

Particulars	Number of shares	Amount in CHF	Number of shares	Amount in INR
As at March 31, 2024	50,000	50,000	50,000	46,25,500
Exchange difference	-	-	-	2,23,500
As at March 31, 2025	50,000	50,000	50,000	48,49,000
Exchange difference	-	-	-	10,70,000
As at March 31, 2026	50,000	50,000	50,000	59,19,000

(iii) Movements in equity share capital

Particulars	Number of shares	Amount in CHF	Number of shares	Amount in INR
As at March 31, 2024	50,000	50,000	50,000	46,25,500
Exchange difference	-	-	-	2,23,500
As at March 31, 2025	50,000	50,000	50,000	48,49,000
Exchange difference	-	-	-	10,70,000
As at March 31, 2026	50,000	50,000	50,000	59,19,000

(iv) Shares of the company held by holding company		(Amount in CHF)		(Amount in INR)
Particulars	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Datamatics Global Services Limited	50,000	50,000	59,19,000	48,49,000

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

Particulars	March 31, 2026		March 31, 2025	
	Number of shares	% Holding	Number of shares	% Holding
Datamatics Global Services Limited	50,000	100	50,000	100

(vi) Terms / rights attached to equity shares

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

6(b) - Other equity		(Amount in CHF)		(Amount in INR)
Particulars	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Retained earnings*	61,952	39,974	68,99,431	44,77,270
OCI -				
Foreign currency translation reserve**	-	-	4,34,413	(6,00,621)
Total	61,952	39,974	73,33,845	38,76,649

* Refer Statement of Changes in Equity for Movement

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

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Note 7 - Trade payables

Particulars	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Trade payables	18,400	19,894	21,78,113	19,29,229
Total	**18,400**	**19,894**	**21,78,113**	**19,29,229**

***Trade payables ageing schedule** (Amount in CHF)

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
For the year ended as on March 31, 2026					
Creditors	388	-	-	-	388
Add: Accrued Expenses (including employee liabilities)					18,012
Total					**18,400**
For the year ended as on March 31, 2025					
Creditors	-	-	-	-	-
Add: Accrued Expenses (including employee liabilities)					19,894
Total					**19,894**

***Trade payables ageing schedule** (Amount in INR)

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
For the year ended as on March 31, 2026					
Creditors	45,931	-	-	-	45,931
Add: Accrued Expenses (including employee liabilities)					21,32,181
Total					**21,78,113**
For the year ended as on March 31, 2025					
Creditors	-	-	-	-	-
Add: Accrued Expenses (including employee liabilities)					19,29,229
Total					**19,29,229**

Note 8 - Provision (Current)

Particulars	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Provisions for employee benefits				
Leave encashment	23,918	16,251	28,31,361	15,76,042
Total	**23,918**	**16,251**	**28,31,361**	**15,76,042**

Note 9 - Current tax liabilities

Particulars	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Provision for tax (net of advance tax)	9,500	-	11,24,610	-
Total	**9,500**	**-**	**11,24,610**	**-**

Note 10 - Other current liabilities

Particulars	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Statutory dues	2,479	17,173	2,93,488	16,65,401
Total	**2,479**	**17,173**	**2,93,488**	**16,65,401**

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Datamatics Global Technologies AG
Financial statements for the year ended March 31, 2026

Note 11 - Revenue from operations

Particulars	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Sale of Services	3,58,751	3,31,189	3,95,37,941	3,16,12,009
Total	**3,58,751**	**3,31,189**	**3,95,37,941**	**3,16,12,009**

Note 12 - Other income

Particulars	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Interest income on others	-	406	-	38,754
Miscellaneous Income	308	328	33,945	31,346
Total	**308**	**734**	**33,945**	**70,099**

Note 13 - Employee benefit expenses

Particulars	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Salary, Wages & Allowances	2,76,519	2,62,408	3,04,75,140	2,50,46,848
Contribution towards Social Security	30,386	24,366	33,48,830	23,25,740
Staff Welfare expenses	-	168	-	15,988
Total	**3,06,905**	**2,86,942**	**3,38,23,970**	**2,73,88,577**

Note 14 - Other expenses

Particulars	March 31, 2026 (Amount in CHF)	March 31, 2025 (Amount in CHF)	March 31, 2026 (Amount in INR)	March 31, 2025 (Amount in INR)
Legal & Professional expenses	19,232	14,035	21,19,542	13,39,625
Travelling expenses	-	104	-	9,927
Bank charges	1,057	1,017	1,16,439	97,097
Rates & Taxes	0	388	6	37,044
Total	**20,288**	**15,545**	**22,35,987**	**14,83,693**

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DATAMATICS GLOBAL TECHNOLOGIES AG
Notes forming part of Financial Statements

Note 15 - Related Party Disclosure

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

The Company has entered into transactions in ordinary course of business with related parties at arms length as per details given below:
Datamatics Global Services Limited (Holding Company)
Datamatics Global Services FZ LLC (Fellow Subsidiary)

Details of transactions with the related parties:

	(Amount in CHF)		(Amount in INR)	
Particulars	**2025-2026**	**2024-2025**	**2025-2026**	**2024-2025**
Transactions during the year ended				
Included in Revenue from operations				
Datamatics Global Services Limited	3,58,751	3,31,189	3,95,37,941	3,16,12,009
Balances as at March 31	**March 31, 2026**	**March 31, 2025**	**March 31, 2026**	**March 31, 2025**
Included in Trade receivable				
Datamatics Global Services Limited	33,293	53,669	39,41,225	52,04,800
Included in Other financial assets				
Datamatics Global Services Limited	34,547	20,484	40,89,673	19,86,538

Note 16 - Earnings Per Share

Particulars	**March 31, 2026**	**March 31, 2025**	**March 31, 2026**	**March 31, 2025**
Net profit after tax (in CHF)	21,978	29,437	24,22,161	28,09,839
Number of equity shares	50,000	50,000	50,000	50,000
Nominal value of shares	CHF 1	CHF 1		
Earnings per Share (Basic and Diluted)	0.44	0.59	48.44	56.20

Note 17 - Fair value measurements

	(Amount in CHF)		(Amount in INR)	
Particulars	**March 31, 2026**	**March 31, 2025**	**March 31, 2026**	**March 31, 2025**
	Amortised Cost	**Amortised Cost**	**Amortised Cost**	**Amortised Cost**
Financial assets				
Trade receivable	33,293	53,669	39,41,225	52,04,800
Cash and cash equivalents	74,720	53,765	88,45,384	52,14,090
Unbilled revenue	34,547	20,484	40,89,673	19,86,538
Total financial assets	**1,42,561**	**1,27,918**	**1,68,76,283**	**1,24,05,428**
Financial liabilities				
Trade payables	18,400	19,894	21,78,113	19,29,229
Total financial liabilities	**18,400**	**19,894**	**21,78,113**	**19,29,229**

Note 18

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

Note 19 - Financial risk management

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

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

A) Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. Credit risk encompasses the direct risk of default, risk of deterioration of credit worthiness as well as concentration risks. The Company is exposed to credit risk from its operating activities balances with banks.

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DATAMATICS GLOBAL TECHNOLOGIES AG
Notes forming part of Financial Statements

B) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, company treasury maintains flexibility in funding by maintaining availability under committed credit lines.

Management monitors rolling forecasts of the company's liquidity position and cash and cash equivalents on the basis of expected cash flows. In addition, the company's liquidity management policy involves projecting cash flows in major currencies and considering the level of liquid assets necessary to meet these, monitoring balance sheet liquidity ratios against internal and external regulatory requirements and maintaining debt financing plans.

As per our attached report of even date
For M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W / W100197

Ashishkumar Bairagra
Partner
Membership No. 109931

Place : Mumbai
Dated : 7th May, 2026

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

M L BHUWANIA AND CO LLP * CHARTERED ACCOUNTANTS *
MUMBAI

For and on behalf of the Board

Sunil Dixit
Director