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

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The Board of Directors
Datamatics Robotics Software, 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 Robotics Software, 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 Robotics Software, 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 Robotics Software, 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 the 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 Robotics Software, 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 Robotics Software, 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 Robotics Software, 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 Robotics Software, 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

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

DATAMATICS ROBOTICS SOFTWARE INC.
BALANCE SHEET
AS OF MARCH 31, 2026 & 2025

ASSETS

		MARCH 31, 2026	MARCH 31, 2025
CURRENT ASSETS			
Cash and Bank Balance	$	88,170	122,253
Accounts Receivable, Net -Trade (Note 2 ,3 & 4)		325,355	386,074
Loans & Advance -Others		97,813	89,197
Total Current Assets		511,338	597,524
OTHER ASSETS			
Investment		141,844	141,844
Total Other Assets		141,844	141,844
TOTAL ASSETS	$	653,182	739,368

LIABILITIES AND STOCKHOLDERS' EQUITY

		MARCH 31, 2026	MARCH 31, 2025
CURRENT LIABILITIES			
Account Payable (Note 4)	$	1,624	388,156
Accrued Expenses and Other Current Liabilities (Note 4)		6,405,979	5,750,058
Total Current Liabilities		6,407,603	6,138,214
EQUITY			
Equity Capital-Common (Note 5)		1,111	1,111
Additional Paid in Capital		185,000	185,000
Retained Earnings		(5,940,532)	(5,584,957)
Total Stockholders' Equity		(5,754,421)	(5,398,846)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$	653,182	739,368

See Independent Auditor’s Report

DATAMATICS ROBOTICS SOFTWARE INC.
INCOME STATEMENT
FOR THE YEARS ENDED MARCH 31, 2026 & 2025

	Schedule		MARCH 31, 2026	MARCH 31, 2025
Net Sales		$	1,844,832	2,038,016
Cost of Sales	A		818,008	1,019,008
Gross Profit			1,026,824	1,019,008
Operating Expenses				
Selling, general and administrative expenses	B		1,384,063	1,556,140
Operating Income		$	(357,239)	(537,132)
Interest Income/(Expense)			-	-
Other Income/(Expenses)			266	-
Profit Before Tax			(356,974)	(537,132)
Corporate Tax			(1,399)	2,355
Profit After Tax			(355,575)	(539,487)
Adjustment of prior period taxes			-	-
Balance carried forward to retained Earnings		$	(355,575)	(539,487)

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DATAMATICS ROBOTICS SOFTWARE 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	$	(355,575)	(539,487)
Adjustments to reconcile net Profit to Net cash Provided / (used in) by operating Activities:			
Decrease / (Increase) in Accounts Receivable		60,719	194,007
(Increase) / Decrease in Other Current Assets		-	19,251
Increase in Loans & Advances		(8,616)	(64,597)
Decrease in Current Liablities		269,388	399,105
Net cash provided by Operating Activities		(34,084)	8,279
Cash Flows from Investing Activities:			
		-	-
Net cash provided by Investing activities		-	-
Cash Flow from Financing Activities:			
		-	-
Net cash from financing activities		-	-
Net increase (decrease) in cash		(34,084)	8,279
Cash at beginning of period		122,253	113,973
Cash at end of period	$	88,170	122,253

See Independent Auditor’s Report

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

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

		MARCH 31, 2026	MARCH 31, 2025
Retained Earnings			
Beginning Balance	$	(5,666,467)	(5,126,980)
Net Profit for the period		(355,575)	(539,487)
Ending Balance (A)		(6,022,042)	(5,666,467)
Securities premium reserve			
Beginning Balance		81,510	81,510
Issue of share capital		-	-
Ending Balance (B)		81,510	81,510
Total (A+B)	$	(5,940,532)	(5,584,957)

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1. ORGANIZATION:

Datamatics Robotics Software Inc. was incorporated in the State of Delaware on March 28, 2017 and is a subsidiary of Datamatics Global Services Inc. which is also incorporated in Delaware. It commenced operations in the fiscal year ended March 31, 2019.

The Company sells Robotic Process Automation License and services to its customers. It modifies its proprietary Robotic Automation Software to provide custom designed routine tasks as per each customer's requirement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

BASIS OF ACCOUNTING

The Company maintains its books of accounts on an accrual basis.

INVENTORY

The Company is not engaged in the sale of any products and therefore there is no inventory of merchandise.

CONTRACT LABOR

Contract Labor includes the cost of outside resources utilized to write the code for the specific Robotic Software programming service requirements of each customer.

CASH

Cash includes cash on hand and in bank deposit. 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.

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 $139,433.

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

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 financial statements and the reported amount of revenue and expenses during the reported period. Actual results could differ from such estimates.

INTERNAL CONTROLS

Management believes that adequate internal controls are in place.

INCOME TAXES

The Company has reported Loss for the current fiscal year. The Company has accumulated Net Operating Losses from the prior year which will be increased by the current year Loss. No provision for tax has been recorded.

3. ACCOUNTS RECEIVABLE:

Accounts Receivable includes $ 109,870 which is past due over 30 days, representing 33.77% of the total Accounts Receivable. Management represents that it believes all other balances are collectible as well.

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4. RELATED PARTY TRANSACTIONS:

Datamatics Global Services Limited (ultimate holding)
Datamatics Global Services Inc. (Holding)
Datamatics Robotics Software Limited (Subsidiary)

Sr no	Related Party Name		
A	Transactions during the year ended,	MARCH 31, 2026	MARCH 31, 2025
i	Services Received		
	Datamatics Robotics Software Ltd	$ 818,008	$ 1,019,008
ii	Services Rendered		
	Datamatics Global Services Inc.	$ 208,814	-
	Balance as at March 31		
i	Accounts Payable		
	Datamatics Robotics Software Ltd	$ -	$ 382,864
ii	Accrual Payable		
	Datamatics Robotics Software Ltd	$ 76,204	$ 43,590
iii	Loan & Advance other		
	Datamatics Global Services Ltd	$ 16,600	$ 16,600
iv	Accounts Receivable		
	Datamatics Global Services Inc.	$ 57,068	-
v	Unbilled Revenue		
	Datamatics Global Services Inc.	$ 53,326	-
vi	Other Liabilities		
	Datamatics Global Services Inc.	$ 5,232,316	$ 4,286,159
	Datamatics Global Services Ltd	-	$ 94,745

Investment in Subsidiary includes the following balances:
Datamatics Robotics Services Limited: $ 141,844

5. EQUITY:
The Company has Authorized Common Stock of 10000 shares @ No Par Value. As of March 31, 2026, Common Stock Issued and Outstanding was 1111.00 shares @ No Par Value.

Datamatics Global Services Inc. is the holding company, holding a 90.01% equity stake.

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

SUPPLEMENTARY INFORMATION

DATAMATICS ROBOTICS SOFTWARE 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			
Contract Labor	$	818,008	1,019,008
Total	$	818,008	1,019,008

SCHEDULE B - OPERATING EXPENSES

Selling, General & Admoinistrative Expenses			
Salaries	$	1,067,985	1,241,618
Advertisement and sales Promotion		-	25,605
Bank Charges		1,140	1,165
Travel & Conveyance		34,369	37,401
Entertainment expenses		-	2,091
Insurance		121,565	127,620
Legal & Professional Fees		21,473	35,538
Bad Debts Written Off		19,000	46,600
Provision for Doubtful Debts		118,532	20,901
Communication charges		-	445
Miscellenous Expenses		(0)	17,156
Total	$	1,384,063	1,556,140

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