INDEPENDENT AUDITORS' REPORT

To the Members of DATAMATICS INFORMATION SOLUTIONS LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **DATAMATICS INFORMATION SOLUTIONS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash flows for the year then ended, and notes to the Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view, in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its net profit including other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. 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 ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS Financial Statements of the current period. These matters were addressed in the context of our audit of the Ind AS Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report

Other Information

The Company's Management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the Financial Statements and our auditors' report thereon.

Our opinion on the Financial Statements does not cover the other information and we do 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 and, in doing so, consider whether the other information is materially inconsistent

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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 conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those charged with Governance for the Financial Statements

The Company's management and the Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, the financial performance, the changes in equity and the cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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, the Management and the Board of Directors are 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.

The Board of Directors is also 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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- 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.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Financial Statements.

   b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Financial Statements have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the Financial Statements.

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d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Account) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31, 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g) The provisions of section 197 read with schedule V of the Act are not applicable to the Company for the year ended March 31, 2026.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations on its financial position in its Financial Statements

ii. The Company did not have any material foreseeable losses on long-term contracts including derivatives contracts.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.

iv. a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

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c. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) (a) and (b) contain any material mis-statement.

V. The company has not declared or paid dividend during the year. Thus, the company is not required to comply with Section 123 of the Act.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, we did not come across any instance of the audit trail feature being tampered with.

For Kanu Doshi Associates LLP
Chartered Accountants
FRN. No. 104746W/W100096

Kunal Vakharia
Partner
Membership no. 148916
UDIN: 20th May 2026

Place: Mumbai
Date: 26148916HZHNSA2783

ANNEXURE A TO THE AUDITOR'S REPORT

Referred to in paragraph 1 of '**Report on other Legal and Regulatory Requirements'** in our Report of even date on the accounts of **DATAMATICS INFORMATION SOLUTIONS LIMITED** for the year ended March 31, 2026:

i. (a) (A) The Company is maintaining proper records showing full particulars including quantitative details and situation of Property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) The fixed assets of the company are physically verified by the Management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all fixed assets at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification during the year.

(c) According to the information and explanations given to us and the records examined by us and based on the examination of the registered transfer deed provided to us, we report that, in respect of immovable properties of premises that have been taken on lease and disclosed as fixed assets in the financial statement, the lease agreements are in the name of the Company, where the Company is the lessee in the agreement.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment or Intangible assets or both during the year.

(e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder

ii. The Company's nature of operations does not require it to hold inventories. Consequently, clause 3(ii) of the Order is not applicable.

iii. According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act. Hence sub clauses (a) to (f) of clause 3(iii) are not applicable to the Company.

iv. According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any loans, guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the company has complied with provisions of Section 186 of the Companies Act, 2013 in respect of investments made during the year.

v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under to the extent notified and therefore clause (v) of the Order is not applicable.

vi. The Central Government has not prescribed the maintenance of cost records under sub-Section (1) of Section 148 of the Act, for any of the products of the Company.

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Mumbai
Chartered Accountants

vii. (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Customs Duty, Cess, Goods & Service Tax and any other material statutory dues applicable to it and there were no arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) As informed to us, there were no disputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, GST, Custom Duty, Value Added Tax, Cess and any other material statutory dues in arrears, as at March 31, 2026.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in tax assessments under the Income tax Act, 1961 as income during the year

ix. (a) According to the records of the Company examined by us and information and explanation given to us, the Company has not taken any loan or borrowing from bank, government, financial institution and has not issued debentures during the year. Accordingly, clause 3 (ix) (a) of the Order is not applicable

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3 (ix) (c) of the Order is not applicable.

(d) According to the information and explanation given to us and on an overall examination of the balance sheet of the Company, we report that no funds were raised by the company during the year. Accordingly, clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanation given to us and on an overall examination of the Standalone Financial Statements of the Company, we report that the Company does not have a subsidiary company as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanation given to us and procedures performed by us, we report that the Company does not have a subsidiary company as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

x. (a) The Company has not raised any money by way of public issue/ further offer (including debt instruments) and through term loans during the year. Accordingly, clause 3 (x)(a) of the order is not applicable to the Company.

(b) According to the information and explanation given to us and on the basis of our examinations of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

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xi. (a) Based upon the audit procedures performed and information and explanation given by the management, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the year.

(b)According to the information and explanations given to us, no report under Section 143 (12) of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c)There were no whistle blower complaints received by the Company during the year. Accordingly, clause 3(xi)(c)of the Order is not applicable.

xii. In our opinion and according to the information and explanations given to us, the nature of the activities of the company does not attract any special statue applicable to Nidhi Company. Accordingly, clause 3(xii) of the order is not applicable to the company.

xiii. According to the information and explanation given to us, and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sec 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv. (a) Based on information and explanations provided to us and our audit procedures, the Company is not required to have an internal audit system commensurate with the size and nature of its business. Accordingly, clause 3 (xiv) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, clause 3 (xv) of the Order is not applicable to the Company.

xvi. (a) The company is not required to be registered under Sec 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3 (xvi) (a) of the Order is not applicable to the Company.

(b) The company is not required to be registered under Sec 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3 (xvi) (b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations is made by the Reserve Bank of India. Accordingly, clause 3 (xvi) (c) of the Order is not applicable to the Company.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, clause 3 (xvi)(d) of the Order is not applicable to the Company.

xvii. The Company has not incurred cash losses in the current year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3 (xviii) of the Order is not applicable to the Company.

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xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, Section 135 of the Companies Act, 2013 is not applicable to the Company. Accordingly, clauses 3(xx) (a) and 3(xx) (b) of the Order are not applicable.

For Kanu Doshi Associates LLP
Chartered Accountants
FRN. No. 104746W/W100096

Kanu Doshi Associates LLP
Chartered Accountants
Mumbai

Kunal Vakharia
Partner
Membership no. 148916
UDIN: 20th May 2026

Place: Mumbai
Date: 26148916HZHNSA2783

ANNEXURE B TO THE AUDITORS' REPORT

(Referred to in paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-Section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **DATAMATICS INFORMATION SOLUTIONS LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of

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records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Kanu Doshi Associates LLP
Chartered Accountants
FRN. No. 104746W/W100096

Kunal Vakharia
Partner
Membership no. 148916
UDIN: 20th May 2026

Place: Mumbai
Date: 26148916HZHNSA2783

Datamatics Information Solutions Ltd
Financial statements as at and for the year ended March 31, 2026
CIN - U72900MH2000PLC123469

Statement of profit and loss for year ended March 31, 2025

(INR in Lacs)

Particulars	Note	March 31, 2026	March 31, 2025
Revenue from operations	18	588.88	-
Other income	19	42.70	18.08
Total income		**631.57**	**18.08**
Expenses			
Employee benefit expenses	20	277.42	-
Depreciation and amortisation expense	21	9.75	5.88
Other expenses	22	71.15	0.70
Total expenses		**358.32**	**6.58**
Profit before exceptional items and tax		**273.25**	**11.51**
Exceptional items		(4.53)	-
Profit before exceptional items and tax		**268.72**	**11.51**
Income tax expense			
- Current tax	23(a)	37.15	-
Total tax expense/(credit)		**37.15**	-
Profit for the year		**231.58**	**11.51**

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

Particulars	Note	March 31, 2026	March 31, 2025
Items that will be reclassified to profit or loss		-	-
Items that will not be reclassified to profit or loss			
Actuarial gains and losses		(6.88)	-
Tax relating to above		-	-
Total		**(6.88)**	-
OCI for the year		**(6.88)**	-
Total comprehensive income for the year		**224.69**	**11.51**
Earnings per Equity Share (of Rs. 10 each)			
Basic and diluted	29	27.30	3.09
The accompanying notes forming an integral part of the financial statements	1 - 43		

As per our attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096

Kanu Doshi Associates LLP Chartered Accountants Mumbai

Kunal Vakharia
Partner
Membership No. 148916

Place : Mumbai
Date : 20th May, 2026

For and on behalf of the Board

Rahul Kanodia
Director
DIN- 00075801

Divya Kumat
Director
DIN - 03592056

Datamatics Information Solutions Ltd
Financial statements as at and for the year ended March 31, 2026
CIN - U72900MH2000PLC123469

Balance Sheet as at March 31, 2026

(INR in Lacs)

Particulars	Note	March 31, 2026	March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	2	369.41	377.23
Other intangible assets	3	-	-
Financial assets			
i. Other financial assets	4	1.10	0.98
Other non-current assets	5	-	-
Total non-current assets		**370.50**	**378.21**
Current assets			
Financial assets			
i. Investments	6	277.07	252.54
ii. Trade receivables	7	81.51	-
iii. Cash and cash equivalents	8	7.52	16.15
iv. Other financial assets	9	245.32	6.34
Current tax assets	10	25.64	25.63
Other current assets	11	3.94	0.35
Total current assets		**641.00**	**301.00**
Total assets		**1,011.51**	**679.21**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12(a)	84.84	84.84
Other equity	12(b)	809.73	585.04
Total equity		**894.57**	**669.88**
LIABILITIES			
Non-current liabilities			
Provisions	13	50.15	-
Total non-current liabilities		50.15	-
Current liabilities			
Financial liabilities			
i. Trade payables	14		
Total outstanding dues of Micro and Small Enterprise		4.67	-
Total outstanding dues of other than Micro and Small Enterprise		16.01	8.84
Provisions	15	2.82	-
Current tax liabilities	16	37.15	-
Other current liabilities	17	6.14	0.50
Total current liabilities		**66.79**	**9.34**
Total liabilities		**116.94**	**9.34**
Total equity and liabilities		**1,011.51**	**679.21**

The accompanying notes forming an integral part of the financial statements 1 - 43

As per our attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096

For and on behalf of the Board

Kunal Vakharia
Partner
Membership No. 148916

Kanu Doshi Associates LLP Chartered Accountants Mumbai

Rahul Kanodia
Director
DIN- 00075801

Divya Kumat
Director
DIN - 03592056

Place : Mumbai
Date : 20th May, 2026

Datamatics Information Solutions Ltd
Financial statements as at and for the year ended March 31, 2026
CIN - U72900MH2000PLC123469

Statement of changes in equity for the year ended March 31, 2026

A. Equity share capital

Particulars	(INR in Lacs)
As at March 31, 2024	**84.84**
Changes in equity share capital	-
As at March 31, 2025	**84.84**
Changes in equity share capital	-
As at March 31, 2026	**84.84**

B. Other equity

(INR in Lacs)

	Reserves and surplus				other comprehensive income	Total
	Securities premium	Retained earnings	General reserve	Capital redemption reserve	Actuarial gain / (losses)	
As at March 31, 2024	**36.54**	**25.40**	**388.38**	**123.20**	-	573.52
Profit for the year	-	11.51	-	-	-	11.51
As at March 31, 2025	**36.54**	**36.91**	**388.38**	**123.20**	-	585.04
Profit for the year	-	231.58	-	-	-	231.58
Other comprehensive income	-	-	-	-	(6.88)	(6.88)
As at March 31, 2026	**36.54**	**268.49**	**388.38**	**123.20**	**(6.88)**	**809.73**

The accompanying notes forming an integral part of the financial statements
As per our attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096

Kunal Vakharia
Partner
Membership No. 148916

Place : Mumbai
Date : 20th May, 2026

Kanu Doshi Associates LLP
Mumbai
Chartered Accountants

For and on behalf of the Board

Rahul Kanodia
Director
DIN- 00075801

Divya Kumat
Director
DIN - 03592056

Datamatics Information Solutions Ltd
CIN - U72900MH2000PLC123469
Cash flow statement for the year ended March 31, 2026

(INR in Lacs)

	2025-26	2024-25
A.Cash flow from operating activities		
Profit before tax	268.72	11.51
Adjustments for :		
Depreciation and amortisation expense	9.75	5.88
Unrealised (gain)/loss on fair value of financial assets	25.69	(16.34)
Profit on sale of investments	(39.31)	(1.74)
Unrealised exchange loss / (gain)	0.78	-
Sundry balance written back (net)	(0.06)	-
Interest income	(0.07)	-
Operating profit before working capital changes	**265.52**	**(0.69)**
Adjustments for :		
Decrease in trade receivables	(82.29)	-
Decrease in other assets	(242.69)	9.65
Increase/(Decrease) in trade and other payables	63.63	3.95
Cash generated from operations	**4.16**	**12.91**
Direct taxes paid (net)	(0.00)	0.06
Net cash flow from operating activities (A)	**4.16**	**12.97**
B. Cash flow from investing activities		
Purchase of fixed assets / capital work-in-progress	(1.93)	(21.75)
(Purchase) / Sale of current investments	(10.92)	(11.41)
Interest received	0.07	-
Net cash flow from / (used in) investing activities (B)	**(12.79)**	**(33.16)**
C. Cash flow from financing activities	-	-
Net cash flow used in financing activities (C)	-	-
Net cash flow during the year (A+B+C)	(8.63)	(20.19)
Cash and cash equivalents at the beginning of the year	16.15	36.33
Net cash and cash equivalents at the end of the year (Refer Note No 8)	**7.52**	**16.15**

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

(INR in Lacs)

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Cash and cash equivalents		
Balances with bank:		
- in Current Account	7.52	16.15
Total Cash and cash equivalents	**7.52**	**16.15**

As per our attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096

Kunal Vakharia
Partner
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Mumbai
Chartered Accountants

Rahul Kanodia
Director
DIN- 00075801

Divya Kumat
Director
DIN - 03592056

Place : Mumbai
Date : 20th May, 2026

e) Leases

As a lessee

Leases of property, plant and equipment where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

As a lessor

Lease income from operating leases where the Company is a lessor is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

f) Impairment of assets

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised 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 of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or group of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

g) 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.

h) 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.

i) Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment

j) Investments and other financial assets

i) Classification

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

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

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. 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.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

iii) Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

- **Amortised cost:** Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method

- **Fair value through other comprehensive income (FVOCI):** Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in other income using the effective interest rate method.

- **Fair value through profit or loss:** Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

iv) Equity instruments

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or less are recognised in other gain/(losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

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Datamatics Information Solutions Ltd
CIN - U72900MH2000PLC123469
Notes to the financial statements

Note 1: General Information and Material accounting policies

Note 1a: Company Overview

The Company was originally incorporated as Innovative Internet Trading Private Limited on January 5, 2000. Thereafter, the name of the Company was changed to Cybercom Datamatics Information Solutions Private Limited, pursuant to the Joint Venture agreement between Cybercom AB and Datamatics Global Services Limited (DGSL), with effect from June 1, 2006. Later, the Company became a public limited Company with effect from March 28, 2007. Cybercom Datamatics Information Solutions Limited name was changed to Datamatics Information Solutions Ltd w.e.f. August 3, 2021. The Company has wholly owned subsidiary of DGSL.

The principal object of the Company is to act as consultants and advisors on information/internet system and surveyors of information services, and to carry on the business of development, testing, implementation, migration of home grown and other applications, marketing and manufacturing of information technology products and services, software and hardware systems to enterprise and embedded technologies in the telecom and other industries.

Note 1b: Material accounting policies

a) Basis of Preparation of Financial Statements:

i) Compliance with Ind AS

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time.

The financial statements were approved by the Company's Board of Directors and authorised for issue on 20th May, 2026.

ii) Basis of Preparation

All the assets and liabilities have been classified as current and non-current as per the company's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realisation in cash and cash equivalents of the consideration for such services rendered, the company considered an operating cycle of 12 months.

iii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

- certain financial assets and liabilities which are measured at fair value;
- defined benefit plans – plan assets measured at fair value; and

All assets and liabilities are classified as current and non current as per Company's normal operating cycle and other criteria set out in Schedule III to the Companies' Act, 2013. Based on the nature of services, the Company has ascertained its operating cycle as twelve months.

iv) Use of Estimates

The preparation of financial statements in conformity with the generally accepted accounting principles require estimates and assumptions to be made that affect the reported amounts of the assets and liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between actual results and estimates are recognised in the year in which the results are known / materialized.

b) Foreign currency translation

Transactions and balances

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Monetary items are translated at the year-end rates. The exchange difference between the rate prevailing on the date of transaction and on the date of settlement as also on translation of Monetary items at the end of the year, is recognised as income or expense, as the case may be.

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non-monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equity investments classified as FVOCI are recognised in other comprehensive income.

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.

c) 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.

In respect of other fixed-price contracts, revenue is recognised using percentage-of-completion method ('POC method') of accounting with contract cost incurred determining the degrees of completion of the performance obligation.

Revenue from the sale of distinct internally developed software and third party software is recognised upfront at the point in time when the software is delivered to the customer. In cases where implementation services rendered significantly modifies or customise the software, these services and software are accounted for as a single performance obligation and revenue is recognised over time on a POC method.

Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer.

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

Cost and earnings in excess of billings are classified as unbilled revenue while billings in excess of cost and earnings are classified as unearned revenue. Discount is recognised on cash basis in accordance with the contractual term of the agreement with the customers.

d) Income tax

Tax expense comprise of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.

Current income taxes

Advance taxes and provision for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in some tax jurisdictions.

Minimum Alternate Tax (MAT) credit entitlement is recognized in accordance with the Guidance Note on Accounting for credit available in respect of Minimum Alternate Tax under the Income-tax Act, 1961 issued by the Institute of Chartered Accountants of India (ICAI).

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v) **Impairment of financial assets**

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. Note 25 details how the company determines whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

vi) **Derecognition of financial assets**

A financial asset is derecognised only when

- The Company has transferred the rights to receive cash flows from the financial asset or

- 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.

vii) **Income recognition**

Interest income

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.

k) **Dividends**

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

l) **Offsetting financial instruments**

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

m) **Property, plant and equipment**

All items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains or losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation on Property Plant and Equipments is provided on the Straight Line Method at the rates as per the useful life prescribed in Schedule II to Companies Act, 2013.
Leasehold Premises is amortized on the Straight Line method over the period of the Lease.

n) **Intangible assets**

i) **Computer software**

The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses, if any.
Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

ii) **Amortisation methods and periods**

The company amortises intangible assets with a finite useful life using the straight-line method as following :

Particulars	Useful Life
Computer Software's	3 years

o) **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.

p) **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.

q) **Employee benefits**

i) **Defined Contribution Plan**

Contribution to defined contribution plans are recognised as expense in the Statement of Profit and Loss, as they are incurred.

ii) **Defined Benefit Plan**

Company's liabilities towards gratuity and leave encashment are determined using the projected unit credit method as at Balance Sheet date. Actuarial gains / losses are recognised immediately in the Statement of Profit and Loss. Long-term compensated absences are provided for based on actuarial valuation.

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iii) **Short-term obligations**

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

iv) **Performance Based Employee Stock Option Plan**

The Company recognizes compensation expenses relating to share-based payments in net profit based on estimated fair- value of the awards on the grant date as per the scheme of Datamatics Global Service Limited (Ultimate Holding Company). The estimated fair value of awards is recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the requisite service period for each separately vesting portion of the award as if the award was in - substance. The entitlement of award which depends on the various parameters will be reviewed on annual basis.

r) **Contributed equity**

Equity shares are classified as equity.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

s) **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.

t) **Rounding of amounts**

All amounts disclosed in the financial statements and notes have been rounded off to the nearest Rupees lacs (upto two decimals), unless otherwise stated as per the requirement of Schedule III (Division II).

u) **Recent Indian Accounting Standards (Ind AS)**

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

In May 2025, MCA notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

In August 2025, MCA notified the following amendments to:

1. Ind AS 1, Presentation of Financial Statements, applicable w.e.f April 1, 2025 - The amendment relates to classification of liabilities as current or non -current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date, and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has no impact of these amendments in its classification criteria of current and non-current liabilities.
2. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments - Disclosures, applicable w.e.f April 1, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.
3. Ind AS 12, International Tax Reform – Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax. These amendments are not applicable to the Company.

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Datamatics Information Solutions Ltd

Notes to the financial statements

Note 2 - Property, plant and equipment

(INR in Lacs)

Particulars	Furniture & Fixtures	Office Equipments	Computers	Leasehold Premises	Total
Gross block					
March 31, 2024	25.02	20.93	15.66	395.25	456.85
Additions	-	21.75	-	-	21.75
Disposals	-	-	-	-	-
March 31, 2025	25.02	42.68	15.66	395.25	478.60
Additions	-	1.27	0.66	-	1.93
Disposals	-	-	-	-	-
March 31, 2026	25.02	43.94	16.32	395.25	480.53

(INR in Lacs)

Particulars	Furniture & Fixtures	Office Equipments	Computers	Leasehold Premises	Total
Accumulated depreciation					
March 31, 2024	24.70	19.63	15.66	35.51	95.49
Depreciation charge during the year	0.06	1.38	-	4.44	5.88
March 31, 2025	24.76	21.00	15.66	39.95	101.37
Depreciation charge during the year	0.06	5.20	0.05	4.44	9.75
March 31, 2026	24.82	26.20	15.71	44.39	111.13
Net carrying amount as at March 31, 2026	0.20	17.74	0.61	350.86	369.41
Net carrying amount as at March 31, 2025	0.25	21.67	-	355.30	377.23

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Datamatics Information Solutions Ltd
Notes to the financial statements

Note 3 - Other intangible assets

(INR in Lacs)

Particulars	Computer Softwares	Total
Gross block		
March 31, 2024	**8.35**	**8.35**
Additions	-	-
March 31, 2025	**8.35**	**8.35**
Additions	-	-
March 31, 2026	**8.35**	**8.35**

(INR in Lacs)

Particulars	Computer Softwares	Total
Accumulated amortisation and impairment		
March 31, 2024	**8.35**	**8.35**
Amortisation charge during the year	-	-
March 31, 2025	**8.35**	**8.35**
Amortisation charge during the year	-	-
March 31, 2026	**8.35**	**8.35**
Net carrying amount as at March 31, 2026	-	-
Net carrying amount as at March 31, 2025	-	-

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Datamatics Information Solutions Ltd
Notes to the financial statements

Note 4 - Other non-current financial assets (INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Security deposits	1.10	4.94
Less: Provision for doubtful deposits	-	3.97
Total	**1.10**	**0.98**

Note 5 - Other non-current assets (INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Balance with govt authorities	-	19.42
Less: Provision for doubtful balances	-	19.42
Total	-	-

Note 6 - Current investments

Particulars	March 31, 2026	March 31, 2025
Investment in mutual funds		
Quoted (Non-Trade) (at FVTPL)		
6,59,234 (6,79,949) units of Kotak Equity Arbitrage Fund – Growth of Rs. 10 each	277.07	252.54
Total	**277.07**	**252.54**
Aggregate amount of quoted investments	277.07	252.54
Aggregate market value of quoted investments	277.07	252.54

Note 7 - Trade receivables*

Particulars	March 31, 2026	March 31, 2025
Unsecured		
Considered Good	81.51	-
Total	**81.51**	-

*Trade receivable includes receivable from related parties (Refer Note No. 26).

***Trade receivable ageing schedule for the year ended**

Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
- As on 31st March, 2026						
Undisputed Trade Receivable - Considered Goods	81.51	-	-	-	-	81.51
- As on 31st March, 2025						
Undisputed Trade Receivable - Considered Goods	-	-	-	-	-	-

Note 8 - Cash and cash equivalents

Particulars	March 31, 2026	March 31, 2025
Bank balances		
- in Current Account	7.52	16.15
Total	**7.52**	**16.15**

Note 9 - Other current financial assets

Particulars	March 31, 2026	March 31, 2025
Unbilled Revenue (Refer Note No 26)	213.53	-
Recoverable from related parties (Refer Note No 26)	31.79	6.34
Total	**245.32**	**6.34**

Note 10 - Current tax assets

Particulars	March 31, 2026	March 31, 2025
Advance Tax (net of provision for tax)	25.64	25.63
Total	**25.64**	**25.63**

Note 11 - Other current assets

Particulars	March 31, 2026	March 31, 2025
(Unsecured, considered good)		
Balance with govt authorities	13.64	13.64
Less: Provision for doubtful balances	13.64	13.64
	-	-
Advance to vendors	3.53	0.25
Prepaid expenses	0.41	0.10
Total	**3.94**	**0.35**

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Datamatics Information Solutions Ltd
Notes to the financial statements

Note 13 - Non Current Provision

(INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Unfunded (Refer Note No. 28)		
Provisions for employee benefits		
Gratuity	39.74	-
Leave Encashment	10.41	-
Total	**50.15**	**-**

Note 14 - Trade payables*

(INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Total outstanding dues of Micro and Small Enterprise	4.67	-
Total outstanding dues of other than Micro and Small Enterprise	16.01	8.84
Total	**20.68**	**8.84**

***Trade payable ageing schedule for the year ended**

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As on 31st March 2026					
MSME	4.67	-	-	-	4.67
Others	1.96	-	-	-	1.96
Add: Accrued Expenses (including employee liabilities)					14.05
Total					**20.68**
As on 31st March 2025					
MSME	-	-	-	-	-
Others	8.10	-	-	-	8.10
Add: Accrued Expenses (including employee liabilities)					0.74
Total					**8.84**

Micro, Small and Medium enterprises have been identified by the Company on the basis of the information available. Total outstanding dues of Micro and Small enterprises, which are outstanding for more than the stipulated period and other disclosures as per Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) are given below :

(INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
(a) Dues remaining unpaid		
- Principal	4.67	-
- Interest on above	-	-
(b) Interest paid in terms of Section 16 of MSMED Act		
- Principal paid beyond the appointed date	-	-
- Interest paid in terms of Section 16 of MSMED Act	-	-
(c) Amount of interest due and payable for the period of delay on payments made beyond the appointed day during the year	-	-
(d) Amount of interest accrued and unpaid	-	-

Note 15 - Short term provisions

(INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Unfunded (Refer Note No. 28)		
Provisions for employee benefits		
Gratuity	1.17	-
Leave Encashment	1.64	-
Total	**2.82**	**-**

Note 16 - Current tax liabilities

Particulars	March 31, 2026	March 31, 2025
Provision for Tax (net of advance tax)	37.15	-
Total	**37.15**	**-**

Note 17 - Other current liabilities

Particulars	March 31, 2026	March 31, 2025
Statutory dues (net)	6.14	0.50
Total	**6.14**	**0.50**

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Datamatics Information Solutions Ltd
Notes to the financial statements

Note 18 - Revenue from operations (INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Sale of Services	588.88	-
Total	**588.88**	**-**

Note 19 - Other income (INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Interest received on others	0.07	-
Interest received on income tax refund*	0.00	0.00
Profit on sale of investments other than carried at FVOCI	39.31	1.74
Unrealised gain on fair value of mutual funds (net)	-	16.34
Exchange gain (net)	3.18	-
Sundry balance written back (net)	0.06	-
Miscellaneous receipts	0.08	-
Total	**42.70**	**18.08**

* Less than Rs. 1 Lacs.

Note 20 - Employee benefit expenses (INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Salary, Wages & Allowances	250.99	-
Contribution towards PF & Other funds	21.22	-
Staff Welfare	5.21	-
Total	**277.42**	**-**

Note 21 - Depreciation and amortisation expense (INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Depreciation on property, plant and equipment	9.75	5.88
Total	**9.75**	**5.88**

Note 22 - Other expenses (INR in Lacs)

Particulars		March 31, 2026	March 31, 2024
Electricity expenses		5.12	-
Legal and Professional expenses		1.38	-
Travelling expenses		0.07	-
Rent		1.00	-
Communication charges		0.34	-
House Keeping expenses		4.45	-
Audit fees (Refer Note No 30)		0.26	0.11
Vehicle expenses		14.15	-
Bank charges		0.42	0.01
Unrealised loss on fair value of mutual funds (net)		25.69	-
Rates and Taxes		1.13	-
Sundry balance written off (net)		-	0.57
Deposits and others written off	23.39		11.52
Less: Provision for doubtful balances written back	(23.39)	-	(11.52)
Repairs and Maintenance expenses		9.20	-
Security charges		6.05	-
Miscellaneous expenses*		1.88	0.00
Total		**71.15**	**0.70**

* Less than Rs. 1 Lacs.

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Notes to the financial statements

Note 23 - Taxation

23(a) - Income tax expense

(INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Current tax		
Current tax on profits for the year	37.15	-
Adjustments for current tax of prior periods	-	-
Total current tax expense	**37.15**	-
Deferred tax	-	-
Total deferred tax expense/(benefit)	-	-
Income tax expense	**37.15**	-

23(b) - Reconciliation of tax expense and accounting profit multiplied by statutory tax rates

(INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Profit for the year	**268.72**	**11.51**
Statutory tax rate applicable	15.58%	15.60%
Tax expense at applicable tax rate	**41.87**	**1.80**
Tax effects of amounts which are not deductible (taxable) in calculating taxable income:		
Adjustments for current tax of prior periods	-	(1.80)
Other	(4.72)	-
Income tax expense	**37.15**	-

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Notes to the financial statements

Note 24: Fair value measurements
Financial instruments by category

(INR in Lacs)

	March 31, 2026				March 31, 2025			
	FVPL	FVOCI	Amortised cost	Total	FVPL	FVOCI	Amortised cost	Total
Financial assets								
Investments								
- Mutual funds	277.07	-	-	277.07	252.54	-	-	252.54
Trade receivables	-	-	81.51	81.51	-	-	-	-
Cash and cash equivalents	-	-	7.52	7.52	-	-	16.15	16.15
Unbilled Revenue	-	-	213.53	213.53	-	-	-	-
Recoverable from related parties	-	-	31.79	31.79	-	-	6.34	6.34
Other deposits	-	-	1.10	1.10	-	-	0.98	0.98
Total financial assets	**277.07**	**-**	**335.45**	**612.52**	**252.54**	**-**	**23.46**	**276.00**
Financial liabilities								
Trade payables	-	-	20.68	20.68	-	-	8.84	8.84
Total financial liabilities	**-**	**-**	**20.68**	**20.68**	**-**	**-**	**8.84**	**8.84**

i) **Fair value hierarchy**

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements.

To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table.

(INR in Lacs)

Financial assets and liabilities measured at fair value - recurring fair value measurements At March 31, 2026	Level 1	Level 2	Level 3	Total
Financial assets				
Financial Investments at FVPL				
Mutual funds	277.07	-	-	**277.07**
Total financial assets	**277.07**	**-**	**-**	**277 07**

(INR in Lacs)

Financial assets and liabilities measured at fair value - recurring fair value measurements At March 31, 2025	Level 1	Level 2	Level 3	Total
Financial assets				
Financial Investments at FVPL				
Mutual funds	252.54	-	-	**252.54**
Total financial assets	**252.54**	**-**	**-**	**252.54**

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments, traded bonds and mutual funds that have quoted price. The fair value of all equity instruments (including bonds) which are traded in the stock exchanges is valued using the closing price as at the reporting period. The mutual funds are valued using the closing NAV.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

There are no transfers between levels 1 and 2 during the year.

ii) **Valuation technique used to determine fair value**

Specific valuation techniques used to value financial instruments include:
The use of quoted market prices or dealer quotes for similar instruments
All of the resulting fair value estimates are included in level 2 except for unlisted equity securities, contingent consideration and indemnification asset, where the fair values have been determined based on present values and the discount rates used were adjusted for counterparty or own credit risk.

iii) **Valuation processes**

The carrying amounts of trade receivables, trade payables, capital creditors and cash and cash equivalents are considered to be the same as their fair values, due to their short-term nature.

For financial assets and liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

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Note 25: Financial risk management

The Company's activities expose it to market risk, 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 and the impact of hedge accounting in the financial statements.

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash and cash equivalents, trade receivables and financial assets.	Aging analysis Credit ratings	Diversification of bank deposits, credit limits
Liquidity risk	Trade payable	Maturity analysis, cash flow forecasts	Credit limits
Market risk – security prices	Investments in mutual funds	Sensitivity analysis	Portfolio diversification

The Board provides guiding principles for overall risk management, as well as policies covering specific areas such as credit risk and liquidity risk effecting business operations. The Company's risk management is carried out by the management as per guidelines and policies approved by the Board of Directors.

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 creditworthiness as well as concentration risks. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and deposits with banks.

Credit risk management

The Company's credit risk mainly from trade receivables as these are typically unsecured. This credit risk has always been managed through credit approvals, establishing credit limits and continuous monitoring the creditworthiness of customers to whom credit is extended in the normal course of business. The Company estimates the expected credit loss based on past data, available information on public domain and experience. Expected credit losses of financial assets receivable are estimated based on historical data of the Company. The Company has provisioning policy for expected credit losses. There is no credit risk in bank deposits which are demand deposits.

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.

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 and considering the level of liquid assets necessary to meet these, monitoring balance sheet liquidity ratios against internal and external regulatory requirements.

C) Market risk

i) Foreign currency risk

The Company operates internationally and is exposed to foreign exchange risk arising from foreign currency transactions, primarily with respect to USD. Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the Company's functional currency (INR). The risk is measured through a forecast of highly probable foreign currency cash flows.

b) Foreign currency risk exposure:

Details of foreign currency exposures not covered by derivative instruments as at March 31, 2026 and March 31, 2025 are given below :

Particulars	Currency	March 31, 2026		March 31, 2025	
		Foreign Currency in Lacs	(INR in Lacs)	Foreign Currency in Lacs	(INR in Lacs)
Trade Receivables	USD	3.11	295.04	-	-

c) Sensitivity

The Company is mainly exposed to changes in USD. The sensitivity analysis demonstrate a reasonably possible change in Euro exchange rates. with all other variables held constant. 5% appreciation/depreciation of USD with respect to functional currency of the Company will have impact of following (decrease)/increase in Profit & vice versa as at March 31, 2026.

(INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
USD	14.75	-

* Holding all other variables constant

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Notes to the financial statements

Note 26: Related party transactions

A 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:

(a) Holding Company
Datamatics Global Services Limited

(b) Fellow Subsidiary
Datamatics Global Services Inc

(c) Key Managerial personnel
Rahul Kanodia
Divya Kumat

B Details of transactions with the related party as stated in (A) above:

(INR in Lacs)

Sr. No.	Particulars	(i) A		(i) B	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
[A]	**Transactions during the period ended**				
i	**Revenue from operations**	**-**	**-**	**588.88**	**-**
	Datamatics Global Services Inc	-	-	588.88	-
ii	**Reimbursements/Expenses incurred for related parties**	**77.28**	**95.00**	**-**	**-**
	Datamatics Global Services Limited	77.28	95.00	-	-
iii	**Reimbursements/Expenses incurred by related parties**	**15.66**	**-**	**-**	**-**
	Datamatics Global Services Limited	15.66	-	-	-
[B]	**Balance as on**				
	Receivables	**31.79**	**6.34**	**295.04**	**-**
	Datamatics Global Services Limited	31.79	6.34	-	-
	Datamatics Global Services Inc	-	-	295.04	-

Note 27: Contingent Liability and Commitments

	March 31, 2026	March 31, 2025
Contingent liabilities	-	-
Capital and other commitments	-	-

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Notes to the financial statements

Note 28: Employee benefits

The disclosure as required by Ind AS 19 on "Employee Benefits" are given below:

The present value of gratuity obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

(INR in Lacs)

		March 31, 2026	March 31, 2025
I.	**Defined Contribution Plan**		
	Charge to		
	Employers contribution to provident fund	17.10	-

II. **Defined Benefit Plan**

i) Movement in Present Value of Obligation

(INR in Lacs)

Particulars	**March 31, 2026**	**March 31, 2025**
Present Value of Obligation as at the beginning	-	-
Current Service Cost	5.11	-
Interest Expense or Cost	1.95	-
Re-measurement (or Actuarial) (gain) / loss arising from:		
- change in demographic assumptions	1.21	-
- change in financial assumptions	2.39	-
- experience variance (i.e. actual experience vs assumptions)	3.28	-
Past Service Cost	3.96	-
Benefits Paid	(2.34)	-
Acquisition adjustment (Transfer in)	25.35	-
Present Value of Obligation as at the end	40.92	-
Present Value of Obligation as at the end - Current	1.17	-
Present Value of Obligation as at the end - Non - Current	39.74	-

ii) Expenses recognised in the income statement and other comprehensive income

(INR in Lacs)

Particulars	**March 31, 2026**	**March 31, 2025**
Current service cost	5.11	-
Past service cost	3.96	-
Net interest cost on the net defined benefit liability	1.95	
Expenses recognised in Profit & Loss Account	11.03	-
		-
Other Comprehensive Income		-
Actuarial (gains) / losses		-
- Change in demographic assumptions	1.21	-
- Change in financial assumptions	2.39	-
- Experience variance	3.28	-
Expenses recognised in OCI	6.88	-

iii) Financial Assumptions

The principal financial assumptions used in the valuation are shown in the table below

Particulars	**March 31, 2026**	**March 31, 2025**
Discount Rate (per annum)	7.30%	-
Salary growth rate (per annum)	7.00%	-
Normal retirement age	60 Years	-
Mortality Rate	100% of IALM 12-14	-
Attrition / Withdrawal rates, based on Completed Years of Service: (per annum)		
Less than 5 years years	25.00%	-
Equal and above 5 years years	2.00%	-

iv) Sensitivity Analysis

(INR in Lacs)

Particulars	**March 31, 2026**		**March 31, 2025**	
	Decrease	**Increase**	**Decrease**	**Increase**
Discount rate (- / + 1%)	47.95	35.15	-	-
(% change compared to base due to sensitivity)	17.2%	-14.1%	-	-
Salary growth rate (- / + 1%)	35.09	47.90	-	-
(% change compared to base due to sensitivity)	-14.3%	17.1%	-	-
Attrition rate (- / + 25%)	42.74	39.51	-	-
(% change compared to base due to sensitivity)	4.4%	-3.4%	-	-
Mortality rate (- / + 10%)	40.91	40.92	-	-
(% change compared to base due to sensitivity)	0.0%	0.0%	-	-

v) Maturity profile of Defined Benefit obligation

(INR in Lacs)

Expected Cash flow over the next (valued on undiscounted basis)	**Amount**
1 Year	1.17
2 Year	0.95
3 Year	1.02
4 Year	1.14
5 Year	1.23
6 to 10 years	7.52
More than 10 years	140.87

III. **Leave Encashment**

The Company has a policy on compensated absences which is accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each Balance Sheet date. This is done using projected unit credit method on the additional amount expected to be paid / availed as a result of the unused entitlement that has accumulated at the Balance Sheet date. Expenses relating to the same are recognised in the statement of profit and loss.

The Company expensed Rs. 7.02 Lacs (Previous year Rs. Nil) for the years ended March 31, 2026, towards Employees' Leave Encashment.

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Notes to the financial statements

Note 29: Earnings per share

(INR in Lacs)

Particulars	March 31, 2026	March 31, 2025
Basic earnings per share		
Net Profit after taxation (in Rs. Lacs)	231.58	11.51
Weighted average number of Equity shares	8,48,400	8,48,400
Nominal value of Equity shares (in Rs.)	10.00	10.00
Basic earnings per share	27.30	1.36

Note 30: Remuneration to the auditors:

(INR in Lacs)

	Particulars	March 31, 2026	March 31, 2025
(a)	For statutory audit (Note 22)	0.25	0.10
(b)	For out of pocket expenses (Note 22)	0.01	0.01
	TOTAL	**0.26**	**0.11**

Note 31: Ratios

The following are applicable analytical ratios for the year ended March 31, 2026 and March 31, 2025:

Particulars	Refer notes for variance	March 31, 2026	March 31, 2025	Variance (%)
(i) Current Ratio =(Current Assets/Current Liabilities) (Times)	1	9.60	32.24	-70.23%
(ii) Return on Equity (ROE) = (Net Profits after taxes/Average Shareholder's Equity) (%)	2	29.60%	1.73%	1611.26%
(iii) Trade payables turnover ratio =(Purchases of services and other expenses/Average Trade Payables) (Times)	3	4.82	0.10	4719.35%
(iv) Return on capital employed (ROCE) = (Earning before interest and taxes/Effective Capital Employed) (%)	2	34.93%	1.73%	1919.22%
(v) Return on Investment(ROI) = (Income generated from investments/Time weighted average investments) (%)	4	9.75%	4.97%	96.08%

Note:

1. Increase in current assets during the current year on account of commencement of operations.
2. Due to commencement of operations during the current year.
3. Increase in other expenses during the current year.
4. Increase income on investments due to fair valuation as well as sale of investments during current the year.

Note 32: Segment Reporting:

The principal business of the Company is of providing of technical and software services. All other activities of the company revolve around its main business. Hence no additional disclosure under Ind AS 108 - "Operating Segments" are required in these financial statements.

Note 33: Impairment

As per Companies (Accounting Standards) Rules, 2013 issued by the Central Government, in consultation with National Advisory Committee on Accounting Standards ('NACAS') and the relevant provisions of the Companies Act, 2013, to the extent applicable, the carrying value of the asset has been reviewed for impairment of assets.

Note 34: Transfer pricing

The Management is of the opinion that its international transactions are at arm's length as per the independent accountants certificate for the year ended March 31, 2026. The Management continues to believe that its international transactions during the current financial year are at arm's length and that the transfer pricing legislation will not have any impact on these financial statements, particularly on amount of tax expense and that of provision for taxation.

Note 35: a) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

ii. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

b) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

ii. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

Note 36: There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

Note 37: The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

Note 38: The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

Note 39: The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

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Datamatics Information Solutions Ltd
Notes to the financial statements

Note 40: Events occurring after Balance Sheet date

No major events occurred after balance sheet date so as to have any impact on the business of the Company.

Note 41: Benami Property

No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Note 42: Relationship with struck off Companies

The Company has no transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

Note 43: Rounding Off

Figures are rounded off to the nearest of Rupees in lacs.

As per our attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096

Kanu Doshi Associates LLP Mumbai Chartered Accountants

Kunal Vakharia
Partner
Membership No. 148916

Place : Mumbai
Date : 20th May, 2026

For and on behalf of the Board

Rahul Kanodia
Director
DIN- 00075801

Divya Kumat
Director
DIN - 03592056