Dextara Digital USA Inc.

Financial Statements

March 31, 2026

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Independent Auditor's Report

To the Board of Directors and Stockholders'
Dextara Digital USA Inc.

Opinion

We have audited the financial statements of Dextara Digital USA Inc. (the Company), which comprise the balance sheet as of March 31, 2026, and the related statements of income, changes in stockholder's equity (deficit), and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

Ram Associates and Company LLC
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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

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

Ram Associates

Ram Associates
Hamilton, New Jersey
May 14, 2026

Dextara Digital USA Inc.

Balance Sheet

As of March 31, 2026

Assets		
Current Asstes		
Cash	$	522,166
Accounts receivable, net		204,459
Prepaid expenses		2,651
Total current assets		729,276
Property, plant, and equipment, net		2,968
Deferred tax asset		145,687
Total assets	$	877,931
Liabilities and stockholder's equity (deficit)		
Liabilities		
Current liabilities		
Accounts payable and accrued expenses	$	341,452
Deferred revenue		46,300
Total current liabilities		387,752
Long-term liabilities		
Related party debt		1,145,000
Total current and long-term liabilities		1,532,752
Stockholder's equity (deficit)		
Common stock, no par value, 1,000 shares authorized, issued and outstanding		1,000
Retained earnings (accumulated deficit)		(655,821)
Total stockholder's equity (deficit)		(654,821)
Total liabilities and stockholder's equity (deficit)	$	877,931

See accompanying notes to financial statements.

Dextara Digital USA Inc.

Statement of Income

For the year ended March 31, 2026

Revenues	$ 2,419,548
Cost of revenues	(2,266,577)
Gross profit	152,971
Operating expenses	
Selling, general and administrative expenses	43,447
Other operating (income) expense	
Bad debt expense	9,500
Total operating expenses	52,947
Operating income	100,024
Other income (expense)	
Interest expense, related party	(86,368)
Income before provision for income taxes	13,656
Provision for income taxes	3,977
Net income	$ 9,679

See accompanying notes to financial statements.

Dextara Digital USA Inc.

Statement of Changes in Stockholder's Equity (Deficit)

For the year ended March 31, 2026

	Common Stock Shares	Common Stock Amount	Retained Earnings (Accumulated Deficit)	Total Dextara Digital USA Inc. Stockholder's Equity (Deficit)
Balance at March 31, 2025	1,000	$ 1,000	$ (665,499)	$ (664,499)
Net income	-	-	9,679	9,679
Balance at March 31, 2026	1,000	$ 1,000	$ (655,820)	$ (654,820)

See accompanying notes to financial statements.

Dextara Digital USA Inc.

Statement of Cash Flows

For the year ended March 31, 2026

Cash flows from operating activities		
Net income (loss)	$	9,679
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities		
Depreciation and amortization		892
(Increase) decrease in operating assets:		
Accounts receivable		221,488
Prepaid expenses		3,628
Unbilled revenue		51,408
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses		(14,916)
Deferred revenue		46,300
Total adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities		308,800
Net cash provided by (used in) operating activities		318,479
Net increase (decrease) in cash, cash equivalents, and restricted cash		318,479
Cash, cash equivalents, and restricted cash at beginning of year		203,687
Cash, cash equivalents, and restricted cash at end of year	$	522,166
Reconciliation of cash, cash equivalents, and restricted cash		
Cash and cash equivalents	$	522,166
Supplemental cash flow information		
Cash paid during the year for		
Interest	$	86,368

See accompanying notes to financial statements.

1. Nature of Operations

Dextara Digital USA Inc. (the "Company") is a Delaware corporation incorporated on November 2, 2020, and operates as a wholly owned subsidiary of Dextara Digital Private Limited. The Company specializes exclusively in Salesforce solutions and is recognized as a Salesforce Platinum (Summit) Consulting and Independent Software Vendor (ISV) Partner.

Dextara Digital has successfully delivered a wide range of Salesforce implementations to global clients, leveraging platforms such as Einstein/AI, CPQ, Manufacturing Cloud, Health Cloud, Sales Cloud, and more. In addition to its consulting services, the Company has developed a suite of purpose-built Salesforce-native products, including DXCPQ, DXHealth, and DXTemplates, to further enhance client value and operational efficiency.

2. Summary of Significant Accounting Policies

a. Accounting Policies

These financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP"); consequently, revenue is recognized when services are rendered, and expenses reflected when costs are incurred.

b. Use of Estimates

The preparation of financial statements is in conformity with GAAP, which requires the management to make estimates, judgments and assumptions that affect the financial statements and the notes thereto. These estimates are based on information available as of the date of the financial statements. On a regular basis, management evaluates these estimates and assumptions.

c. Reclassifications

The presentation of certain prior period balances has been reclassified to conform to the current period presentation.

2. **Summary of Significant Accounting Policies (Continued)**

   d. **Revenue Recognition**

The Company recognizes revenue in accordance with the Accounting Standard Codification 606 “Revenue Recognition.” The Company recognizes revenues as they transfer control of deliverables (products, solutions and services) to its customers in an amount reflecting the consideration to which it expects to be entitled. To recognize revenues, the Company applies the following five step approach: (1) identify the contract with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenues when a performance obligation is satisfied.

Revenues are primarily derived from professional services under time and materials contracts, which are recognized in the period in which services are provided.

Revenue related to services performed without a signed agreement or work order are not recognized until there is evidence of an arrangement, such as when agreements or work orders are signed, or payment is received; however, the cost related to the performance of such work is recognized in the period the services are rendered.

For all services, revenue is recognized when, and if, evidence of an arrangement is obtained and the other criteria to support revenue recognition are met, including the price is fixed or determinable, services have been rendered and collectability is assured.

Revenues related to fixed price contracts for professional services are recognized using a model that is similar to the proportional performance method. Anticipated losses are recognized when they become known. Revisions in estimated profits are made in the month in which the circumstances requiring the revision become known.

2. Summary of Significant Accounting Policies (Continued)

e. Contract Balances

The difference in timing of revenue recognition, billings, and cash collections results in billed accounts receivable, costs in excess of billing on uncompleted contracts (contract assets), and customer advances and billing in excess of costs and estimated earnings on uncompleted contracts (contract liabilities) on the balance sheet. Amounts are billed as unbilled revenue in accordance with agreed-upon contractual terms, generally monthly upon achievement of contractual milestones. Generally, billing occurs after revenue recognition, resulting from contract. However, the Company sometimes receive advances or deposits from its customers, before revenue is recognized, resulting in contract liabilities. These deposits are liquidated when revenue is recognized.

The following are the contract balances as of March 31,

Description	2026
Accounts receivable	$ 204,459
Deferred revenue	$ 46,300

f. Allowance of credit losses

The Company adopted ASC 326, Financial Instruments--Credit Losses, as of January 1, 2023, with the cumulative-effect transition method with the required prospective approach. The measurement of expected credit losses under the current expected credit loss ("CECL") methodology is applicable to financial assets measured at amortized cost, which include accounts receivable and other contract assets. An allowance for credit losses under the CECL methodology is determined using the loss-rate approach and measured on a collective (pool) basis when similar risk characteristics exist. Where financial instruments do not share risk characteristics, they are evaluated on an individual basis. The CECL allowance is based on relevant available information, from internal and external sources, relating to past events, current conditions, and reasonable and supportable forecasts.

2. Summary of Significant Accounting Policies (Continued)

f. Allowance of credit losses (Continued)

The Company calculates expected credit losses for its trade accounts receivable and contract assets. Expected credit losses include losses expected based on known credit issues with specific customers as well as a general expected credit loss allowance based on relevant information, including historical loss rates, current conditions, and reasonable economic forecasts that affect collectability. The Company updates its allowance for credit losses on a quarterly basis with changes in the allowance recognized in income from operations. The allowance for credit losses as of March 31, 2026 was $ 0.

g. Cash and cash equivalents

The Company considers all highly liquid investments (including money market funds) with an original maturity at acquisition of three months or less to be cash equivalents.

h. Accounts receivable

The Company extends credit to clients based upon the management's assessment of their creditworthiness on an unsecured basis. Total bad debts for the year ended March 31, 2026, were $ 9,500. Management has determined that no allowance for credit losses is necessary as of March 31, 2026.

i. Property, Plant and Equipment

Property and equipment are stated at cost. The Company provides for depreciation of property and equipment using the straight-line method over the estimated useful lives of the related assets ranging from 3 to 7 years. Leasehold improvements are amortized using the straight-line method over the shorter of the lease terms or the useful lives of the improvements. The Company charges repairs and maintenance costs that do not extend the lives of the assets to expenses as incurred.

j. Advertising costs

The Company expenses advertising cost as incurred. Advertising expense for the year ended March 31, 2026, was $ 876.

2. Summary of Significant Accounting Policies (Continued)

k. Income Taxes

The Company is organized as a C corporation and accounts for income taxes in accordance with ASC Topic 740, *Income Taxes*. As a C corporation, the Company is subject to federal and state income taxes on its taxable income.

Income taxes are accounted for using the asset and liability method. Deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases, as well as for operating loss carryforwards. Deferred tax assets are reduced by a valuation allowance when it is more likely than not that some portion or all of the deferred tax assets will not be realized.

If the Company incurs a net operating loss, it may carry such losses forward in accordance with applicable provisions of the Internal Revenue Code and state tax laws to offset future taxable income.

The Company files income tax returns in the United States including federal jurisdiction and various state jurisdictions. The Company is no longer subject to examination by taxing authorities for the years before 2022.

The Company recognizes the financial statement effects of tax positions when it is more likely than not that the position will be sustained upon examination. The Company had no uncertain tax positions requiring recognition or disclosure as of March 31, 2026

l. Credits and Business Concentration

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash and trade receivables. Credit risks associated with trade receivables are minimal due to the Company's customer base, which consists of a large customer base, and ongoing procedures which monitor the creditworthiness of its customers. For the year ended March 31, 2026, sales to the top five customers accounted for approximately 35% of total revenue and accounts receivable from five major customers accounted for approximately 16% of the total accounts receivable.

2. Summary of Significant Accounting Policies (Continued)

l. Credits and Business Concentration (Continued)

The Company maintains cash balances in various financial institutions. The balances are generally insured by the Federal Deposit Insurance Corporation up to $250,000 (valid through March 31, 2026 per institution.)

As of March 31, 2026, the Company had $ 272,167 balance of uninsured cash balances. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk in cash.

m. Subsequent Events

The Company's management evaluated events that occurred after March 31, 2026 through May 14, 2026, the date when the financial statements were available to be issued.

3. New Accounting Pronouncements

3) New Accounting Pronouncements Accounting Standards Update (ASU) 2023-09 Improvements to Income Tax Disclosures, Income Taxes (Topic 740): This ASU requires enhanced disclosures about a reporting entity's effective tax rate and its income taxes paid (refunded). Entities other than Public Business Entities are required to qualitatively disclose the nature and effect of the specific categories of reconciling items listed in ASC 740-10-50-12A(a) as well as individual jurisdictions that result in a significant difference between the statutory tax rate and the effective tax rate. Numerical reconciliation is not required. Further, income taxes paid must be disaggregated by foreign, domestic, and state taxes, with further disaggregation by jurisdiction on the basis of a quantitative threshold of 5 percent "of total income taxes paid (net of refunds received). However, comparative information for all periods presented is not required for the disclosures related to income taxes paid in an individual jurisdiction under ASC 740-10-50-23. ASU 2023-09 is effective for public business entities for annual periods beginning after December 15, 2024, and for annual periods beginning after December 15, 2025, for all other entities.

4. Property, Plant, and Equipment

Property and equipment consisted of the following:

		2026
Computers	$	4,458
Less accumulated depreciation		(1,490)
Property, plant, and equipment, net	$	2,968

Depreciation expense related to property, plant, and equipment was $892 for the year ended March 31, 2026.

5. Deferred tax asset

As of March 31, 2026, the Company recognized a deferred tax asset of $145,687. The deferred tax asset primarily arises from temporary differences between the book and tax treatment of certain expenses and net operating loss carryforwards available to offset future taxable income.

Management has evaluated the realizability of the deferred tax asset in accordance with the guidance provided under ASC 740, Income Taxes. Based on the Company's projections of future taxable income and other relevant factors, management believes it is more likely than not that the deferred tax asset will be realized and, therefore, no valuation allowance has been recorded as of the reporting date.

The realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences and loss carryforwards become deductible. The Company will continue to evaluate the need for a valuation allowance at each reporting period.

6. Related party debt

On February 23, 2024, the Company entered into a loan agreement with Dextara Digital Private Limited and received proceeds totaling $1,145,000. The loan is for a term of 10 years from the date of disbursement and is repayable in full, along with accrued interest, on or before the maturity date, unless amended by mutual written consent of both parties. The loan bears interest at an annual rate of SOFR plus 3.5%.

6. Related party debt (Continued)

The agreement permits the Company to make early repayment of the loan, in whole or in part, at its discretion and subject to the availability of funds, without incurring any prepayment penalties unless otherwise specified. The agreement does not impose any specific monthly or annual repayment obligations in the near term.

During the year ended March 31, 2026, the Company incurred and paid interest expense of $86,368 on this loan, with an outstanding loan balance of $1,145,000 as of March 31, 2026.

7. Legal Matters

The Company is not involved in any action, arbitration and/or other legal proceedings that it expects to have a material adverse effect on the business, financial condition, results of operations or liquidity of the Company. All legal costs are expensed as incurred.

8. Income Taxes

Income tax expense (benefit) at March 31, 2026 consisted of the following:

Current tax expense		
Federal	$	2,868
State or relevant jurisdiction		1,109
Total income tax expense	$	3,977

The Company's effective tax rate is 29% for year ended March 31, 2026. The future effective income tax rate depends on various factors, such as the Company's income (loss) before taxes, tax legislation and the geographic composition of pre-tax income.

The Company's provision for income taxes differs from applying the statutory U.S. federal income tax rate to income before income taxes. The primary differences result from different State income tax effective rates that were used in the accrual for the income provision for financial statement purposes versus the actual rate realized on the income tax returns.

The Company files its income tax returns on a calendar year basis. The Company files income tax returns in the U.S. federal jurisdiction, and various State jurisdictions. The Company is generally no longer subject to U.S. Federal, State and local examinations by tax authorities for the years before 2022.