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DECISION POINT LATAM SpA

Financial Statements and Independent Auditor's Report

For the year ended

April 1, 2025 to March 31, 2026

(Expressed in United States dollars)

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DECISION POINT LATAM SpA

Financial Statements and Independent Auditor's Report

For the year ended
April 1, 2025 to March 31, 2026
(Expressed in United States dollars)

Decision Point LATAM SpA
Badajoz 45, Piso 17. Las Condes
Santiago de Chile

Prepared in accordance with:

- *International Financial Reporting Standards (IFRS)*
- *International Standards on Auditing (ISA)*

Date of report: May 11, 2026
Prepared by: Grupo KMC – Keller y Cía, S.C. / Morison Global Independent Member

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INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
Decision Point LATAM SpA

Opinion

We have audited the financial statements of **Decision Point LATAM SpA** (the "Company"), which comprise the statement of financial position as at March 31, 2026, and the statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **Decision Point LATAM SpA** as at March 31, 2026, and its financial performance and cash flows for the year then ended in accordance with the Technical Bulletins issued by the Chilean College of Accountants, which recognize as generally accepted accounting principles in Chile the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), pursuant to Technical Bulletin No. 85.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), as adopted in Chile. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Company in accordance with the ethical requirements applicable in Chile, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Absence of Comparative Figures and Non-Comparability of Reporting Periods

We draw attention to Note 2 to the financial statements, which explains that no comparative financial information is presented for the prior period. The Company's previous reporting period comprised a nine-month transitional period from July 1, 2024 to March 31, 2025, and is not directly comparable to the current twelve-month reporting period from April 1, 2025 to March 31, 2026. Our opinion is not modified in respect of this matter.

Application of IFRS in Chile

We draw attention to Note 2 to the financial statements, which states that the Company prepares its financial statements in accordance with IFRS, as established by the Chilean College of Accountants through Technical Bulletin No. 85, which designates IFRS as the sole applicable accounting framework in Chile since January 1, 2013. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS and Chilean Technical Bulletins, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern and disclosing, as applicable, matters related to going concern.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

As part of an audit in accordance with ISAs, 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, and design and perform audit procedures responsive to those risks.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures.

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.



C.P.A. Rosa Aida Martínez Arana
Audit Partner
Grupo KMC – Keller y Cía, S.C.
Morison Global Independent Member
Ciudad de México, México
May 11, 2026

DECISION POINT LATAM SpA
STATEMENT OF FINANCIAL POSITION
AS OF MARCH 31, 2026
(In American Dollars - USD)

	Notes	As at 31-03-2026 USD
Assets		
Non-current assets		
Property, plant and equipment		17,081
Right-of-use assets		-
Intangible assets		-
Financial assets		
Investments (Long Term)	11	5,339
Other financial assets	12	-
Deferred tax assets (net)	13	60,403
Sub- total		**82,823**
Current assets		
Financial assets		
Investments (Short Term)	11	-
Trade receivables	14	1,966,411
Cash and cash equivalents	15	1,129,805
Bank balances other than (ii) above		-
Other financial assets	12	-
Contract Assets	16	136,077
Other current assets	16	84,034
Sub- total		**3,316,326**
Total Assets		**3,399,149**
Equity and Liabilities		
Equity		
Equity share capital	10	1,691,753
Other equity	11	(279,811)
Sub- total		**1,411,942**
Non-current Liabilities		
Long-term provisions	17	-
Long Term Borrowings	17	-
Sub- total		**-**
Current liabilities		
Financial liabilities		
Lease Liabilities		-
Trade payables		
Total outstanding dues of Micro enterprises and small enterprises		-
Total outstanding dues of Creditors other than Micro enterprises and small enterprises	18	1,389,181
Other Financial Liabilities		12,855
Contract Liabilities	20	208,012
Provisions (Short Term)	17	225,418
Current tax liability	13	66,807
Other current liabilities	19	84,935
Sub- total		**1,987,208**
Total liabilities		**1,987,208**
TOTAL EQUITY AND LIABILITIES		**3,399,149**

See accompanying notes forming part of the standalone financial statements

Ravi Shankar
Founder & CEO Decision Point

DECISION POINT LATAM SpA

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED MARCH 31, 2026

(In American Dollars - USD)

	Notes	For the year ended March 31, 2026 USD
Revenue		
Revenue from operations	21	4,579,199
Other income	22	757
Total Revenue		**4,579,955**
Expenses		
Employee benefits expense	23	1,332,168
Finance costs	24	7,693
Depreciation and amortization expense	25	93,967
Other expenses	26	2,714,974
Total Expenses		**4,148,802**
Profit before tax		**431,153**
Tax Expense		
Current tax		63,495
Less MAT Credit entitlement		-
Deferred tax		(63,495)
Prior years		-
Total tax expense		**-**
Profit after tax for the year		**431,153**
Other comprehensive income		53,788
Total comprehensive income for the year		**484,941**

See accompanying notes forming part of the standalone financial statements

Ravi Shankar
Founder & CEO Decision Point

DECISION POINT LATAM SpA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED MARCH 31, 2026
(In American Dollars - USD)

Equity share capital	**As at March 31, 2026**
Issued, subscribed and Paid up	
Subscribed Capital	1,691,753
Balance as at beginning / end of the yea	**1,691,753**

Other Equity

Particulars	**Retained Earnings**	**OCI (Defined Benefit)**	**Total Other Equity**
As at April 01, 2025	**(751,795)**	**14,335**	**(737,460)**
Profit for the year	431,153	-	431,153
Reclassification of Historical FX adj.	26,630	-	26,630
FCTR - IndAS Adjustments	(53,922)	-	(53,922)
Other Comprehensive Income	-	53,788	53,788
As at March 31, 2026	**(347,934)**	**68,123**	**(279,811)**

The accompanying notes are an integral part of these financial statements.

Ravi Shankar
Founder & CEO Decision Point

DECISION POINT LATAM SpA
STATEMENT OF CASH FLOWS – INDIRECT METHOD
FOR THE YEAR ENDED MARCH 31, 2026
(In American Dollars - USD)

	As of March 31, 2026 USD
Cash flows from operating activities:	
Profit (loss) for the year	431,153
Adjustments to reconcile profit to cash flows:	
Depreciation and amortization	93,967
Income tax expense (net of deferred)	-
Deferred tax (non-cash)	(60,403)
Finance costs	7,693
(Increase) Decrease in assets:	
Trade and other receivables	(1,751,518)
Other operating-related assets	57,482
Increase (Decrease) in liabilities:	
Trade payables	1,244,735
Other operating-related liabilities	786,430
Income tax paid	66,807
Finance costs paid	(7,693)
Net cash from operating activities	**868,653**
Cash flows from investing activities:	
Acquisition of property, plant and equipment	(88,303)
Net cash used in investing activities	**(88,303)**
Cash flows from financing activities:	
Capital increase	66,450
Net cash from financing activities	**66,450**
Effect of exchange rate changes on cash	*(134)*
Net change in cash	**846,666**
Cash and cash equivalents at the beginning of the year	283,139
Cash and cash equivalents at the end of the year	**1,129,805**

The accompanying notes are an integral part of these financial statements.

Ravi Shankar
Founder & CEO Decision Point

NOTES TO THE FINANCIAL STATEMENTS

DECISION POINT LATAM SpA

For the year ended March 31, 2026

(Expressed in United States dollars, unless otherwise stated)

1. General Information

Decision Point LATAM SpA ("the Company") is a private entity incorporated in Santiago, Chile. Its registered office is located at Badajoz 45, Piso 17. Las Condes, Santiago de Chile. The Company is primarily engaged in providing digital transformation services and technological solutions, including software development, data analytics, and business intelligence services to customers across Latin America.

These financial statements are individual and do not include the financial position or results of any subsidiary or affiliate

2. Basis of Preparation

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

The financial statements have been prepared on a historical cost basis, except where IFRS requires otherwise. The reporting currency is United States dollars (USD), which the Company has elected as its presentation currency.

The financial statements cover the **twelve-month period from April 1, 2025 to March 31, 2026** and do not present comparative figures. The Company's previous reporting period comprised a nine-month transitional period from July 1, 2024 to March 31, 2025, to align with the ultimate parent company's fiscal year; given that the previous and current periods cover different lengths of time, they are not directly comparable, and therefore comparative figures have been omitted in accordance with the disclosure requirements of IAS 1.

3. Functional and Presentation Currency

The functional currency of the Company is the Chilean Peso (CLP). For financial reporting purposes, the Company presents its financial statements in United States dollars (USD).

Assets and liabilities are translated at the exchange rate prevailing at the reporting date. Income and expenses are translated at the average exchange rate during the period. Exchange differences arising from translation are recognized in other comprehensive income as a foreign currency translation reserve (FCTR).

4. Significant Accounting Policies

The Company accounting policies are detailed in a separate document entitled "Consolidated Accounting Policies" and are considered an integral part of these financial statements. These policies cover, among others:

- Revenue recognition (IFRS 15)
- Employee benefits (IAS 19)
- Income taxes and deferred taxes (IAS 12)

- Property, plant, and equipment (IAS 16)
- Foreign currency transactions (IAS 21)
- Related party disclosures (IAS 24)

5. Revenue from Contracts with Customers
The Company recognizes revenue in accordance with IFRS 15, "Revenue from Contracts with Customers." Revenue arises from consulting, subscription, and technological services. Revenue is recognized over time based on the delivery of services or at a point in time when control is transferred to the customer.

6. Property, Plant, and Equipment
Items of property, plant, and equipment are stated at historical cost less accumulated depreciation and impairment losses. Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets.

7. Income Taxes
The Company accounts for income taxes under IAS 12. Income tax expense comprises current and deferred tax. Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities and the amounts used for tax purposes.

8. Employee Benefits
The Company recognizes employee benefits in accordance with IAS 19. Liabilities for employee vacation accruals and severance indemnities are recognized based on contractual obligations and applicable Chilean labor law.

9. Related Party Transactions and Transfer Pricing
During the period, the Company engaged in transactions with related parties. These transactions were conducted in the ordinary course of business and disclosed in accordance with IAS 24.

As of March 31, 2026, the Company has the transfer pricing study for the period from July 1, 2024 to March 31, 2025, which was completed and delivered in April 2025 and continues to support the arm's length nature of related-party transactions. The transfer pricing study corresponding to the fiscal year ended March 31, 2026 is in process and will be completed subsequent to the date of these financial statements.

In accordance with IFRS, particularly the guidance on events after the reporting period under IAS 10, any financial effects or adjustments derived from the transfer pricing analysis for fiscal year 2025-2026 will be recognized prospectively once the study is completed and the information becomes available.

10. Capital and Shareholder Structure
As of March 31, 2026, the Company has issued 20,000 shares. All shares are fully subscribed and paid.
During the fiscal year 2025-2026, a capital increase was approved and registered, raising the total subscribed and paid capital from 10,000 to 20,000 shares, as documented in the notarial records.

11. Subsequent Events

As of the date of authorization of these consolidated financial statements, there were no subsequent events that required disclosure or adjustment.

12. Authorization for Issue

These financial statements were authorized for issuance by the Board of Directors on May 11, 2026.

Detailed Breakdowns of Balance Sheet and Income Statement Items

The following schedules present supporting breakdowns of selected accounts reported in the financial statements as of March 31, 2026. These do not constitute separate notes but serve to provide additional clarity and structure to the reported figures.

13. Investments

The Breakdown of invetments as of March 31, 2026 is as follows

Particulars	31-mar-26	
	Current	Non-Current
Investments in equity instruments	-	5,339
Less: Inter Company Elimination		
TOTAL	-	5,339

14. Other financial assets

The Breakdown of other financial assets as of March 31, 2026 is as follows

Particulars	31-mar-26	
	Current	Non-Current
Advance to Employees	-	-
Advance to Suppliers		-
GST Credits	-	-
Security Deposits	-	-
TOTAL		-

15. Deferred tax assets

The Breakdown of deferred tax assets as of March 31, 2026 is as follows

Particulars	As at
	31-mar-26
Deferred tax assets	60,403
Deferred tax liabilities	-
Net deferred tax assets	

16. Trade receivables

The Breakdown of trade receivables as of March 31, 2026 is as follows

Particulars	31-mar-26
	Amount
Trade receivables -	
- Unsecured Considered good	1,966,411
- Unsecured Considered doubtful	-
Allowance for doubtful receivables	-
TOTAL	**1,966,411**

Trade Receivables breakup

Particulars	31-mar-26
	Amount
Of the above, trade receivables from:	
- Related Parties (Refer Note 30)	-
- Others	1,966,410.56
TOTAL	**1,966,410.56**

17. Cash and bank balances

The Breakdown of cash and bank balances as of March 31, 2026 is as follows

Particulars	As at
	31-mar-26
Cash and cash equivalents	
Balances with banks	-
In current accounts	1,129,805
In deposit accounts(with original maturity of 3 months or less)	-
TOTAL	**1,129,805**

18. Other current assets

The Breakdown of other financial assets as of March 31, 2026 is as follows

Particulars	31-mar-26
Balances with Govt Authorities	24,217
Prepaid Expenses	-
Advance to Employees	23,882
Other Receivables	35,935
Total	**84,034**

Note No. 10 (a) Contract Assets

Particulars	31-mar-26
Revenue recognised during the year but not billed	136,077
Total	**136,077**

19. Provisions

The Breakdown of provisions as of March 31, 2026 is as follows

Particulars	31/03/2026	
	Current	Non-Current
Provision for employee benefits	14,978	-
Compensated absences	-	-
Gratuity	-	-
Other provisions	210,440	-
TOTAL	**225,418**	**-**

20. Borrowings

The Breakdown of borrowings as of March 31, 2026 is as follows

Particulars	31/03/2026	
	Current	Non-Current
Loans and Advances	-	-
Less: Inter Company elimination	-	-
	-	-
	-	-
Total	**-**	**-**

21. Trade payables

Particulars	31/03/2026
	Amount
Trade payable - Micro and small enterprises	-
Trade payable - Other than micro and small enterprises	1,389,181
Amounts payable to related parties (Refer Note 30)	-
Other payables	-
TOTAL	**1,389,181**

Trade Payables (Undisputed) ageing schedule

	Outstanding for following periods from due date of payment#		
Particulars	**Less than 1 year**	**1-2 years**	**2-3 years**
(i) MSME			
(ii) Others	1,389,181		
	1,389,181	**-**	**-**

22. Other current liabilities

The Breakdown of current liabilities as of March 31, 2026 is as follows

Particulars	31/03/2026
Dues to statutory authorities	59,846
Employee benefits payable	25,920
Provision for Expenses	-
Other Liability	(831)
TOTAL	**84,935**

22. (b) Contract Liabilities

The Breakdown of contract liabilities as of March 31, 2026 is as follows

Particulars	31-mar-26
Opening Balance	**-**
Amounts billed but not yet recognized as revenues	208,012
TOTAL	**208,012**

23. Revenue from operations

The Breakdown of revenue from operations as of March 31, 206 is as follows

Particulars	For the year ended
	31-Mar-26
Revenue from International projects	4,579,199
Less: Inter company Elimination	-
Total	**4,579,199**

24. Other income

The Breakdown of other income as of March 31, 206 is as follows

Particulars	For the year ended
	31-Mar-26
(a) Interest Income	522.51
(b) Net gain on foreign currency transactions	1,814.16
(c) Gain on sale of property, plant and equipment	148.29
(c) Gain on sale of investment	-
(d) Other income	(1,728.32)
TOTAL	**757**

Supplementary Disclosure: Breakdown of Expenses

The following section provides additional breakdowns of key expenses presented in the consolidated statement of profit or loss, to enhance transparency and analysis

25. Employee benefits expense

Particulars	For the year ended
	31-mar-26
(a) Salaries and wages, including bonus	1,264,675
(b) Contribution to provident and other funds (Refer Note 27)	30,317
(c) Staff welfare expenses	37,176
TOTAL	**1,332,168**

26. Finance costs

Particulars	For the year ended
	31-mar-26
(a) Interest - Others	7,693
TOTAL	**7,693**

27. Depreciation and amortization expense

Particulars	For the year ended
	31-mar-26
(a) Depreciation of property, plant and equipment	93,967
TOTAL	**93,967**

28. Other expenses

Particulars		For the year ended
		31-mar-26
(a)	Rent	6,421
(b)	Rates and taxes	3,422
(c)	Repairs and maintenance-others	-
(d)	Power and fuel	-
(e)	Commission to Directors	-
(f)	Professional charges (refer note below)	93,180
(g)	Postage, telephone and fax	1,161
(h)	Insurance	2,897
(i)	Printing and stationery	-
(j)	Traveling & conveyance expenses	148,807
(k)	Business Promotion Expenses	23,311
(l)	Bad debts / unbilled revenue written off	-
(m)	Net loss on foreign currency transactions	3,607
(n)	Other Expenses	2,371,587
(o)	Miscellaneous expenses	51,328
(p)	Office Maintenance	1,174
(q)	Training Expenses	5,321
(r)	CSR Expenses	-
(s)	Software and Technology expenses	2,756
	TOTAL	**2,714,974**