Decision Point Analytics LLC FZ
Standalone Balance Sheet as at March 31, 2026

Amount in AED

	Particulars	Note No	As at 31-03-2026
I.	**Assets**		
1	**Current assets**		
	(a) Financial assets		
	(ii) Cash and cash equivalents	1	69,678
	(iii) Bank balances other than (ii) above	1	-
	Total Current assets		**69,678**
	TOTAL ASSETS		**69,678**
II.	**Equity and Liabilities**		
1	**Equity**		
	(a) Equity share capital	2	1,00,000
	(b) Other equity	2	(30,322)
	Total Equity		**69,678**
2	**Current liabilities**		
	(c) Other current liabilities		-
	(d) Provisions (Short Term)		-
	(e) Current tax liabilities (net)		-
	Total Current liabilities		**-**
	Total liabilities		**-**
	TOTAL EQUITY AND LIABILITIES		**69,678**
	See accompanying notes forming part of the Standalone financial statements		

For and on behalf of the Board of Director
Decision Point Analytics LLC FZ

Sd/-
N.S Ravi Shankar
Director
DIN No - 05166517

Place : Gurugram
Date : 12 May 2026

Classification | RESTRICTED

Decision Point Analytics LLC FZ
Standalone Statement of Profit and Loss for the year ended March 31, 2026

Amount in AED

Particulars	Note No	For the year ended 31-03-2026
Revenue		
Revenue from operations	3	1,07,740
Other income		-
Total Revenue		**1,07,740**
Expenses :		
(a) Employee benefits expense	4	97,945
(b) Finance costs		-
(c) Depreciation and amortization expense		-
(d) Other expenses	5	40,117
Total Expenses		**1,38,062**
(Loss)/Profit before tax		**(30,322)**
Tax Expense		
(a) Current tax		-
(b) Less MAT Credit entitlement		-
(b) Deferred tax		-
(c) Prior years		-
Total tax expense		**-**
(Loss)/Profit after tax for the year		**(30,322)**
Other comprehensive income		-
Total comprehensive (Loss) /income for the year		**(30,322)**
Earnings per equity share (of Rs.10/- each)		
Basic & diluted		
See accompanying notes forming part of the Standalone financial statements		**-**

For and on behalf of the Board of Director
Decision Point Analytics LLC FZ

Sd/-
N.S Ravi Shankar
Director
DIN No - 05166517

Place : Gurugram
Date : 12 May 2026

Classification | RESTRICTED

Decision Point Analytics LLC FZ
Statement of Standalone Cash Flow Statements for the year ended March 31, 2026

Amount in AED

Particulars		For the year ended 31-March-2026
Cash flow from operating activities		
(Loss)/Profit Before tax		(30,322)
Less: Exceptional item		-
Adjustments for:		
Provisions		-
Depreciation and amortisation		-
Interest income on deposits with banks and financial institutions		-
Finance costs		-
Operating profit before working capital / other changes		**(30,322)**
Adjustments for changes in working capital:		
(Increase) in trade receivables		-
(Increase) in other assets		-
Decrease / (Increase) in other financial assets		-
Increase / (Decrease) in Current Liabilities		-
Increase / (Decrease) in Other Liabilities		-
Increase / (Decrease) in trade payables		-
Cash generated from operations		**(30,322)**
Add: Net Income tax refund/(paid)		-
Net cash generated from operating activities (a)		**(30,322)**
Cash flows from investing activities		
Net Sale of property, plant and equipment		-
Investments in deposits with banks and financial institutions (net)		-
Interest income on deposits with banks and financial institutions		-
Investment made for acquisition of subsidiary company		-
Net cash (used in) from investing activities (b)		**-**
Cash flow from financing activities		
Share Capital		1,00,000
Net cash (used in) financing activities (c)		**1,00,000**
Net increase / (decrease) in cash and cash equivalents (a) + (b) + (c)		**69,678**
Effect of exchange differences on foreign currency cash and cash equivalents		
Cash and cash equivalents at the beginning of the year		-
Cash and cash equivalents at the end of the year		**69,678**
Components of cash and cash equivalents		
Cash on hand		-
Bank balances		69,678
Cash and cash equivalents as per Statement of Standalone assets and liabilities		**69,678**

For and on behalf of the Board of Director
Decision Point Analytics LLC FZ

Sd/-
N.S Ravi Shankar
Director
DIN No - 05166517

Place : Gurugram
Date : 12 May 2026

Classification | RESTRICTED

Decision Point Analytics LLC FZ
Statement Of Changes In Equity for the year ended March 31, 2026

Note No. 2 : Equity

(a) Equity share capital

Particulars	As at 31-March-2026
Authorized Capital 10,000 equity shares (Previous year 10,000) Equity Shares of AED 10/- each	1,00,000
Issued, subscribed and Paid up 10,000 equity shares (Previous year 10,000) Equity Shares of AED 10/- each	1,00,000
Balance as at beginning / end of the year	**1,00,000**

(b) Other equity

Particulars	Reserves and Surplus						Items of Other comprehensive income	Total Other Equity	Non-Controlling interests	Total
	Capital Reserve on consolidation	Capital Reserve	Securities Premium	Capital Redemption Reserve	General Reserve	Retained Earnings	Other items of Other Comprehensive Income			
As at April 01, 2024	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) for the year						-		-		-
Adjustment on:-								-		
Buyback of shares								-		-
Employee stock options lapsed								-		-
Other Comprehensive Income/(Loss)							-	-		-
Exercise of employee stock options								-		-
As at March 31, 2025	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) for the year						**(30,322)**		**(30,322)**	-	**(30,322)**
Adjustment on:-								-		-
Change in value of redemption liability						-		-		-
Prior year adjustment								-		-
Employee stock options lapsed								-		-
Other Comprehensive Income/(Loss)							-	-	-	-
Exercise of employee stock options										-
As at March 31, 2026	-	-	-	-	-	**(30,322)**	-	**(30,322)**	-	**(30,322)**

See accompanying notes forming part of the Standalone financial statements

For and on behalf of the Board of Director
Decision Point Analytics LLC FZ

Sd/-
N.S Ravi Shankar
Director
DIN No - 05166517

Place : Gurugram
Date : 12 May 2026

Classification | RESTRICTED

Notes to the Standalone financial statements as at and for the year ended March 31, 2026

Note No.1 - Cash and bank balances

Particulars	As at 31-March-2026
Cash and cash equivalents	
Balances with banks	-
In current accounts	69,678
In deposit accounts(with original maturity of 3 months or less)	-
Cash in transit	-
Total	**69,678**
Other bank balances	
In deposits (with original maturity of more than 3 months but less than 12 months)	-
In deposits (with original maturity of more than 12 months)	-
Total	**-**

Classification | RESTRICTED

Notes to the Standalone financial statements as at and for the year ended March 31,2026

nalytics LLC FZ

Note No. 3 - Revenue from operations

Particulars	For the year ended 31-March-2026
Revenue from International projects	-
Revenue from Domestic projects	1,07,740
	1,07,740

Note No. 4 - Employee benefits expense

Particulars	For the year ended 31-March-2026
(a) Salaries and wages, including bonus	97,945
(b) Contribution to provident and other funds (Refer Note 27)	-
(c) Staff welfare expenses	-
Total	**97,945**

Note No. 5 - Other expenses

Particulars	For the year ended 31-March-2026
(a) Professional charges	9,975
(b) Bank Charges	30,142
Total	**40,117**