DECISION POINT LATAM – MEXICO, S.A. DE C.V.

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 – MEXICO, S.A. DE C.V.

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

Decision Point LATAM – México, S.A. de C.V.
Colina de la Paz No. 26, Boulevares
Naulcalpan de Juárez, México

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 – México S.A. de C.V.

Opinion

We have audited the accompanying financial statements of **Decision Point LATAM - México S.A. de C.V.** (the "Entity"), 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 as well the 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 - México S.A. de C.V. as of March 31, 2026**, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Entity in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and the ethical requirements applicable in Mexico, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

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 Entity'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.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS, 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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
México City, México
May 11, 2026

DECISION POINT LATAM-MEXICO, SA DE CV
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		23,962
Right-of-use assets		-
Intangible assets		-
Financial assets		
Investments (Long Term)	11	-
Other financial assets	12	6,146
Deferred tax assets (net)	13	-
Sub- total		**30,107**
Current assets		
Financial assets		
Investments (Short Term)	11	-
Trade receivables	14	1,060,221
Cash and cash equivalents	15	303,548
Bank balances other than (ii) above		-
Other financial assets	12	-
Contract Assets	16	443,060
Other current assets	16	14,767
Sub- total		**1,821,596**
Total Assets		**1,851,703**
Equity and Liabilities		
Equity		
Equity share capital	10	5,579
Other equity	11	(56,088)
Sub- total		**(50,509)**
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	1,647,722
Other Financial Liabilities		-
Contract Liabilities	20	-
Provisions (Short Term)	17	27,729
Other current liabilities	19	226,761
Sub- total		**1,902,212**
Total liabilities		**1,902,212**
TOTAL EQUITY AND LIABILITIES		**1,851,703**

See accompanying notes forming part of the standalone financial statements

Ravi Shankar
Founder & CEO Decision Point

DECISION POINT LATAM-MEXICO, SA DE CV
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	4,025,233
Other income	22	-
Total Revenue		**4,025,233**
Expenses		
Employee benefits expense	23	625,354
Finance costs	24	7,611
Depreciation and amortization expense	25	56,620
Other expenses	26	2,901,501
Total Expenses		**3,591,085**
Profit before tax		**434,148**
Tax Expense		
Current tax		1,290
Less MAT Credit entitlement		-
Deferred tax		-
Prior years		-
Total tax expense		**1,290**
Profit after tax for the year		**432,858**
Other comprehensive income		(24,259)
Total comprehensive income for the year		**408,599**

See accompanying notes forming part of the standalone financial statements

Ravi Shankar
Founder & CEO Decision Point

DECISION POINT LATAM-MEXICO, SA DE CV

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	5,579
Balance as at beginning / end of the	**5,579**

Other Equity

Particulars	**Retained Earnings**	**OCI (Defined Benefit)**	**Total Other Equity**
As at April 01, 2025	**(402,577)**	**(15,394)**	**(417,971)**
Profit for the year	432,858	-	432,858
FCTR - IndAS Adjustments	(46,716)	-	(46,716)
Other Comprehensive Income	-	(24,259)	(24,259)
As at March 31, 2026	**(16,435)**	**(39,653)**	**(56,088)**

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

Ravi Shankar
Founder & CEO Decision Point

DECISION POINT LATAM-MEXICO, SA DE CV
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	432,858
Adjustments to reconcile profit to cash flows:	
Depreciation and amortization	56,620
Income tax expense	1,290
Finance costs	7,611
(Increase) Decrease in assets:	
Trade and other receivables	(1,631,115)
Other operating-related assets	(374,123)
Increase (Decrease) in liabilities:	
Trade payables	1,626,666
Other operating-related liabilities	(24,247)
Income tax paid	(1,290)
Finance costs paid	(7,611)
Net cash from operating activities	**86,659**
Cash flows from investing activities:	
Acquisition of property, plant and equipment	(77,242)
Net cash used in investing activities	**(77,242)**
Cash flows from financing activities:	
Repayment of long-term borrowings	(130,265)
Capital increase	691
Net cash used in financing activities	**(129,574)**
Effect of exchange rate changes on cash	*(70,975)*
Net change in cash	**(191,132)**
Cash and cash equivalents at the beginning of the year	494,680
Cash and cash equivalents at the end of the year	**303,548**

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 -MEXICO S.A. DE C.V.

For the year ended March 31, 2026

(Expressed in United States dollars, unless otherwise stated)

1. General Information

Decision Point LATAM – Mexico, S.A. de C.V. (the "Company") is a Mexican corporation incorporated on February 18, 2021, under the laws of the United Mexican States as a Sociedad Anónima de Capital Variable (S.A. de C.V.). The Company was originally established by Decision Point LATAM SpA and Mr. Nangavaram Sitharaman Ravi Shankar and is registered with the Public Registry of Commerce in Mexico City.

The Company's main business purpose is to provide consultancy and advisory services related to statistical data, commercial information, and the development of software, algorithms, and technological tools. Additionally, it offers subscription services, data processing, and commercialization of information in various formats.

Its registered office is located in Mexico City. The Company is a subsidiary of Decision Point LATAM SpA, incorporated in Santiago, Chile.

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.

These financial statements cover the twelve-month **period from April 1, 2025, to March 31, 2026**, and are presented in United States dollars (USD), which is the presentation currency of the Company. 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, 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 Mexican Peso (MXN). These financial statements are presented in United States dollars (USD), which the Company has selected as its presentation currency for consolidation and reporting purposes.

Assets and liabilities are translated at the closing exchange rate as of the reporting date. Income and expenses are translated at the average exchange rate for the period. The resulting translation differences are recognized in other comprehensive income as a foreign currency translation reserve (FCTR).

4. Significant Accounting Policies

The accounting policies applied are consistent with those detailed in the consolidated accounting policies of the Group. These include, but are not limited to:

- 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 earns revenue from IT consulting, software development, and data analytics services. Revenue is recognized over time based on the stage of completion or at a point in time, depending on the contractual terms.

6. Related Party Transactions and Transfer Pricing

During the period, the Company received services from its parent company and related entities. These transactions were conducted under normal commercial terms. The transfer pricing study for the period from July 1, 2024 to March 31, 2025 was completed and received in April 2025 and continues to support the arm's length nature of intercompany 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.

Pursuant to IAS 10, the financial effects and any adjustments from the transfer pricing study for fiscal year 2025-2026 will be recognized prospectively once the study is completed and the information becomes available.

7. Employee Profit Sharing.

In accordance with Mexican labor law and IAS 19, the Company recognizes a liability and expense for employee profit sharing (PTU) based on 10% of the taxable profit. The PTU provision corresponding to the fiscal year ended December 31, 2025 is disclosed within Short-Term Provisions and is expected to be settled by May 2026.

8. Capital and Shareholder Structure

The Company's capital is represented by ordinary shares issued and fully paid. The parent entity (Decision Point LATAM SpA, Chile) holds 99% of the ownership interest.

9. Subsequent Events

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

10. 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.

11. Investments

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

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

12. 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	-	-

13. 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	-
Deferred tax liabilities	-
Net deferred tax assets	

14. 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	1,060,221
- Unsecured Considered doubtful	-
Allowance for doubtful receivables	-
TOTAL	**1,060,221**

Trade Receivables breakup

Particulars	31-mar-26
	Amount
Of the above, trade receivables from:	
- Related Parties (Refer Note 30)	-
- Others	1,060,221
TOTAL	**1,060,221**

15. 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	303,548
In deposit accounts(with original maturity of 3 months or less)	-
TOTAL	**303,548**

16. Other current assets

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

Particulars	31-mar-26
Balances with Govt Authorities	6,556
Prepaid Expenses	-
Advance to Employees	-
Other Receivables	8,211
Total	**14,767**

Note No. 10 (a) Contract Assets

Particulars	31-mar-26
Revenue recognised during the year but not billed	443,060
Total	**443,060**

17. Provisions

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

Particulars	31/03/2026	
	Current	Non-Current
Provision for employee benefits	-	-
Compensated absences	-	-
Gratuity	-	-
Other provisions	27,729	-
TOTAL	**27,729**	**-**

18. 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	-	**-**

19. Trade payables

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

Particulars	31/03/2026
	Amount
Trade payable - Micro and small enterprises	-
Trade payable - Other than micro and small enterprises	1,647,722
Amounts payable to related parties (Refer Note 30)	-
Other payables	-
TOTAL	**1,647,722**

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	1,647,722		
	1,647,722	**-**	**-**

20. Other current liabilities

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

Particulars	31/03/2026
Dues to statutory authorities	175,878
Employee benefits payable	50,883
Provision for Expenses	-
Other Liability	-
TOTAL	**226,761**

21. Contract Liabilities

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

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

22. Revenue from operations

The Breakdown of revenue from operations as of March 31,2026 is as follows

Particulars	For the year ended
	31-Mar-25
Revenue from International projects	4,025,233
Less: Inter company Elimination	-
Total	**4,025,233**

23. Other income

The Breakdown of other income as of March 31,2026 is as follows

Particulars	For the year ended
	31-Mar-25
(a) Interest Income	-
(b) Net gain on foreign currency transactions	-
(c) Gain on sale of investment	-
(d) Other income	-
TOTAL	**-**

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

24. Employee benefits expense

Particulars		For the year ended
		31-mar-26
(a)	Salaries and wages, including bonus	616,395
(b)	Contribution to provident and other funds (Refer Note 27)	7,766
(c)	Staff welfare expenses	1,192
	TOTAL	**625,354**

25. Finance costs

Particulars		For the year ended
		31-mar-26
(a)	Interest - Others	7,611
	TOTAL	**7,611**

26. Depreciation and amortization expense

Particulars		For the year ended
		31-mar-26
(a)	Depreciation of property, plant and equipment	56,620
	TOTAL	**56,620**

27. Other expenses

Particulars		For the year ended
		31-mar-25
(a)	Rent	11,553
(b)	Rates and taxes	117
(c)	Repairs and maintenance-others	-
(d)	Power and fuel	-
(e)	Commission to Directors	-
(f)	Professional charges (refer note below)	144,971
(g)	Postage, telephone and fax	4,016
(h)	Insurance	-
(i)	Printing and stationery	-
(j)	Traveling & conveyance expenses	49,456
(k)	Business Promotion Expenses	9,545
(l)	Bad debts / unbilled revenue written off	-
(m)	Net loss on foreign currency transactions	16,118
(n)	Other Expenses	1,140
(o)	Miscellaneous expenses	2,662,947
(p)	Office Maintenance	-
(q)	Training Expenses	1,639
(r)	CSR Expenses	-
(s)	Software and Technology expenses	-
	TOTAL	**2,901,501**