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

	Particulars	Note No	As at 31-03-2026	As at 31-03-2025
I.	**Assets**			
1	**Non-current assets**			
	(a) Property, plant and equipment	1	22,042	894
	(b) Financial assets			
	(i) Investments (Long Term)	2	55	55
	(ii) Other financial assets	2	198	695
	Sub- total		**22,295**	**1,644**
2	**Current assets**			
	(a) Financial assets			
	(i) Trade receivables	4	8,32,367	3,25,446
	(ii) Cash and cash equivalents	5	1,39,535	2,43,333
	(iii) Bank balances other than (ii) above	5	-	(1,884)
	(b) Contract Assets	6 (b)	1,72,176	1,08,599
	(c) Other current assets	6 (a)	1,78,231	1,31,438
	Sub- total		**13,22,308**	**8,06,932**
	TOTAL ASSETS		**13,44,603**	**8,08,576**
II.	**Equity and Liabilities**			
1	**Equity**			
	(a) Equity share capital		1,000	1,000
	(b) Other equity		2,50,787	95,060
	Sub- total		**2,51,787**	**96,060**
2	**Current liabilities**			
	(a) Financial liabilities			
	(i) Lease Liabilities		-	-
	(ii) Trade payables		-	-
	- total outstanding dues of Micro enterprises and small enterprises	8	-	505
	- total outstanding dues of Creditors other than Micro enterprises and small enterprises	8	7,64,521	5,54,697
	(iii) Other Financial Liabilities		-	-
			-	-
	(b) Contract Liabilities	9 (b)	12,920	16,929
	(c) Provisions (Short Term)	7	1,02,904	58,200
	(d) Other current liabilities	9 (a)	2,12,467	82,185
	Sub- total		**10,92,812**	**7,12,516**
	Total liabilities		**10,92,812**	**7,12,516**
	TOTAL EQUITY AND LIABILITIES		**13,44,603**	**8,08,576**
	See accompanying notes forming part of the Standalone financial statements		-	-

For and on behalf of the Board
Decision Point Analytics INC

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

Place : Gurugram
Date : 12 May 2026

Classification | RESTRICTED

Decision Point Analytics INC

Standalone Statement of Profit and Loss for the year ended March 31, 2026

Particulars	Note No	For the year ended 31-03-2026	For the year ended 31-03-2025
Revenue			
Revenue from operations	10	27,06,432	17,74,388
Other income	11	5,035	2,753
Total Revenue		**27,11,467**	**17,77,141**
Expenses :			
(a) Employee benefits expense	12	7,40,338	6,07,475
(b) Finance costs	13	10,707	7,614
(c) Depreciation and amortization expense	14	5,855	468
(d) Other expenses	15	17,30,117	10,57,883
Total Expenses		**24,87,017**	**16,73,440**
(Loss)/Profit before tax		**2,24,450**	**1,03,701**
Tax Expense			
(a) Current tax		68,723	22,272
(b) Less MAT Credit entitlement		-	-
(b) Deferred tax		-	-
(c) Prior years		-	-
Total tax expense		**68,723**	**22,272**
(Loss)/Profit after tax for the year		**1,55,727**	**81,429**
Other comprehensive income		-	-
Total comprehensive (Loss) /income for the year		**1,55,727**	**81,429**
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
Decision Point Analytics INC

Sd/-
N.S Ravi Shankar
Director

Place : Gurugram
Date : 12 May 2026

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

Note No. 1- Property, plant and equipment

Amount in USD

Description of Assets	Computers	Office Equipment	Furniture and Fixtures	Vehicles	Leasehold Improvements	Total
I. Gross Block						
Balance as at 1 April, 2025	1,491	-	-	-	-	1,491
Additions by Acquisition	27,003	-	-	-	-	27,003
Additions during the year	-	-	-		-	-
Exchange differences in translating financial statements of foreign operations	-	-	-	-	-	-
(-)Disposals of Assets	-			-		-
Balance as at 31 March, 2026	**28,494**	**-**	**-**	**-**	**-**	**28,494**
II. Accumulated depreciation and impairment						
Balance as at 1 April, 2025	597	-	-	-	-	597
Additions by Acquisition	5,853	-	-	-	-	5,853
Depreciation expense for the year	-	-	-	-	-	-
Exchange differences in translating financial statements of foreign operations	-	-	-	-	-	-
(-)Eliminated on disposal of assets	-			-		-
Balance as at 31 March, 2026	**6,450**	**-**	**-**	**-**	**-**	**6,450**
Net block (I-II)						
Balance as at 31 March, 2026	**22,044**	**-**	**-**	**-**	**-**	**22,044**
I. Gross Block						
Balance as at 1 April, 2024	772	-	-	-	-	772
Additions during the year	719	-	-	-	-	719
Exchange differences in translating financial statements of foreign operations	-					-
(-)Disposals of Assets	-	-	-	-	-	-
Balance as at 31 March, 2025	**1,491**	**-**	**-**	**-**	**-**	**1,491**
II. Accumulated depreciation and impairment						
Balance as at 1 April, 2024	129	-	-	-	-	129
Depreciation expense for the year	468	-	-	-	-	468
Exchange differences in translating financial statements of foreign operations	-					-
(-)Eliminated on disposal of assets	-	-	-	-	-	-
Balance as at 31 March, 2025	**597**	**-**	**-**	**-**	**-**	**597**
Net block (I-II)						
Balance as at 31 March, 2025	**894**	**-**	**-**	**-**	**-**	**894**

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

Note No. 2 - Investments

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Investment in debt instruments				
Quoted, carried at fair value through profit or loss				
Investments in mutual funds	-		-	
Investments in Equity Instruments				
Investment in Subsidiary				
Investment in Mexico		55		55
Investment in Latam		-		-
Investment in Dubai		-		-
Total	**-**	**55**	**-**	**55**

Note No. 3 - Other financial assets

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Security Deposits	-	198	-	198
In deposits (with original maturity of more than 12 months)	-	-	-	497
Interest accrued on bank deposits	-	-	-	-
Other receivables	-	-	-	-
Total	**-**	**198**	**-**	**695**

Note No. 4 - Trade receivables

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Trade receivables -				
- Unsecured Considered good	8,32,367		3,25,446	
- Unsecured Considered doubtful	-	-	-	-
Total Receivables	**8,32,367**	**-**	**3,25,446**	**-**
Allowance for doubtful receivables	-		-	
Total	**8,32,367**	**-**	**3,25,446**	**-**

Trade Receivables breakup

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Of the above, trade receivables from:				
- Related Parties (Refer Note 30)	-	-	55,421	-
- Others	8,32,367	-	2,70,025	-
Total	**8,32,367**	**-**	**3,25,446**	**-**

Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables – considered good	8,32,367	-	-	-	-	**8,32,367**
Total	**8,32,367**	**-**	**-**	**-**	**-**	**8,32,367**

Note No. 5 - Cash and bank balances

Particulars	As at 31-March-2026	As at 31-March-2025
Cash and cash equivalents		
Balances with banks	-	-
In current accounts	1,39,535	2,41,946
In deposit accounts(with original maturity of 3 months or less)	-	1,387
Total	**1,39,535**	**2,43,333**
Other bank balances		
In deposits (with original maturity of more than 3 months but less than 12 months)	-	(1,884)
In deposits (with original maturity of more than 12 months)	-	-
Total	**-**	**(1,884)**

Note No. 6 (a) - Other current assets

Particulars	As at 31-March-2026	As at 31-March-2025
Balances with Govt Authorities	74,467	-
Prepaid Expenses	1,02,522	1,31,414
Advance to Employees	1,242	24
Other Receivables	-	-
Advance to suppliers	-	-
Total	**1,78,231**	**1,31,438**

Note No. 6 (b) Contract Assets

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Opening Balance	**1,08,599**	**9,090**
Revenue recognised during the year but not billed	1,72,176	1,08,599
Amounts Billed	(1,08,599)	(9,090)
Total	**1,72,176**	**1,08,599**

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

Note No. 7 : Provisions

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Provision for employee benefits :	-	-	-	-
Gratuity	-	-	-	-
Other provisions	1,02,904	-	58,200	-
Total	**1,02,904**	**-**	**58,200**	**-**

Note No. 8 : Trade payables

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Trade payable - Micro and small enterprises	-		505	
Trade payable - Other than micro and small enterprises	7,64,521		5,54,697	
Amounts payable to related parties (Refer Note 30)				
Other payables				
Total	**7,64,521**	**-**	**5,55,202**	**-**

(i) Trade Payables are payables in respect of the amount due on account of services received in the normal course of business. Usually, Credit period with vendors varies from 07 days to 30 days.

(ii) Refer Note 31 for Disclosures on Micro and Small Enterprises.

Trade Payables (Undisputed) ageing schedule

Particulars	Outstanding for following periods from due date of payment#			
	Less than 1 year	1-2 years	2-3 years	Total
(i) MSME	-			-
(ii) Others	7,64,521			**7,64,521**
Total	**7,64,521**	**-**	**-**	**7,64,521**

Note No. 9 (a) : Other current liabilities

Particulars	As at 31-March-2026	As at 31-March-2025
Dues to statutory authorities	1,10,338	41,615
Employee benefits payable	1,02,128	40,570
Total	**2,12,467**	**82,185**

Note No. 9 (b) Contract Liabilities

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Opening Balance	**16,929**	
Amounts billed but not yet recognized as revenues	12,920	16,929
Revenues recognized related to the opening balance of deferred revenue	-	-
Total	**12,920**	**16,929**

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

Note No.10 - Revenue from operations

Amounts in USD

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
Revenue from International projects	25,44,247	17,74,388
Revenue from Domestic projects	1,62,185	-
	27,06,432	**17,74,388**

Note No.11 - Other income

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Interest Income	-	-
(b) Net gain on foreign currency transactions	(4,894)	(38)
(c) Other income	9,929	2,791
Total	**5,035**	**2,753**

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

Note No.12 - Employee benefits expense

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Salaries and wages, including bonus	7,23,619	5,54,249
(b) Contribution to provident and other funds (Refer Note 27)	6,272	6,272
(c) Staff welfare expenses	10,447	46,954
Total	**7,40,338**	**6,07,475**

Note No.13 - Finance costs

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Interest - Term loan	-	4,996
(b) Interest - Others	3,122	51
(c) Interest Cost on Retention Bonus	7,585	2,567
Total	**10,707**	**7,614**

Note No.14 - Depreciation and amortization expense

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Depreciation of property, plant and equipment	5,855	468
Total	**5,855**	**468**

Note No.15 - Other expenses

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Rent	1,237	1,414
(b) Rates and taxes	845	21,680
(c) Professional charges (refer note below)	14,26,107	5,67,867
(d) Traveling & conveyance expenses	34,372	40,809
(e) Business Promotion Expenses	99,899	3,30,326
(f) Processing Charges	5,531	1,171
(g) Miscellaneous expenses	310	1,007
(h) Training Expenses	500	1,000
(i) Software and Technology expenses	1,61,316	92,609
Total	**17,30,117**	**10,57,883**

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