B. K. KHARE & Co.
CHARTERED ACCOUNTANTS

T + 91 22 6243 9500
F + 91 22 2200 3476
E info@bkkhareco.com
706 / 708, Sharda Chambers, New Marine Lines, Mumbai - 400 020, India

INDEPENDENT AUDITORS' REPORT

To the Members of
DECISION POINT PRIVATE LIMITED

Report on the audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of Decision Point Private Limited ("the holding Company") and its subsidiaries(Holding Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss, including Consolidated Other Comprehensive Income, the Consolidated statement of Cash Flows and the Consolidated Statement of Changes in Equity for the year then ended, and notes to the Consolidated Financial Statements, including a summary of material accounting policies and other explanatory information. (herein after referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and on the other financial information of subsidiaries, the aforesaid Consolidated Financial Statements give the information required by the Companies Act,2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended ("Ind AS") and other accounting principles generally accepted in India, of their Consolidated state of affairs of the group as at March 31, 2026, its Consolidated profit and total comprehensive Income, its consolidated changes in equity and its consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the 'Auditors Responsibilities for the Audit of the Consolidated Financial Statements' section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

B. K. KHARE & Co. Chartered Accountants

Pune
T : +91 020 25648885/8446011005
+91 020 8446031006/8446031009
F +91 020 2542 0212
E bkpun@bkkhareco.com
Demech House, B Wing, 2nd Floor,
814 - Law College Road,
Pune - 411 004. India

Bengaluru
T +91 80 4110 5357
E bkbengaluru@bkkhareco.com
101, Money Chambers,
1st Floor, #6 K. H. Road,
Shanthinagar,
Bengaluru - 560027, India

New Delhi
T +91 011 4905 7624
E bkkdelhi@bkkhareco.com
1405-06, 38, Ansal Tower,
Nehru Place,
New Delhi - 110 019,
India

Chennai
T + 044 4862 9299
E bkkchennai@bkkhareco.com
2nd Floor, Crown Court,
Cathedral Road,
Chennai - 600 086,
India

Emphasis of Matter

We draw attention to Note 30 to the consolidated financial statements regarding contingent consideration payable by the Company to the shareholders of its subsidiary company DP Latam pursuant to share purchase agreement, amounting to 4.5% of the final earn-out consideration payable by the Holding Company to the Company's shareholders based on terms and conditions of the Share Purchase Agreement('SPA'). There is a disagreement between the Holding Company and the Company's shareholders in interpretation of the SPA. Based on Holding Company's management assessment supported by an external legal opinion obtained by them, the outcome of the matter and adjustment in the financial statements, if any, is dependent upon resolution of the matter in accordance with the process set out in the SPA. The matter has been appropriately disclosed in Note 30 to the financial statements as at 31 March 2026.Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.

Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information at the date of this Auditors' Report comprises the information included in the Board of Director's Report and the related annexures but does not include the Consolidated Financial Statements and our Auditors' Report thereon.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the Consolidated Financial Statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Other information so far relates to the subsidiaries, is traced from their financial statements audited by the other auditors.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair



view of the financial position, financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibilities for the audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the holding company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

- Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

- We communicate with those charged with governance regarding of the holding company, 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.

- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial Statements of the year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Other Matters

(a) We did not audit the financial statements of subsidiaries Decision Point Latam SpA(Chile) and Decision Point LATAM (Mexico) (stepdown subsidiary) whose financial information reflects total assets of Rs.3,463 lakhs as at March 31, 2026 total revenues of Rs. 7,621 lakhs, as considered in the Consolidated Financial Statements, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) and (11) of section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of other auditors.

Report on other Legal and Regulatory requirements

1. As required by Section 143(3) of the Act, we report that:-

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements.

   (b) In our opinion, proper books of account as required by law relating to preparation of aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and reports of the other auditors, except for the matters stated in paragraph (h) (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended).

   (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Consolidated Financial Statements.

   (d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Ind AS specified under Section 133 of the Act.

   (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026, taken on record by the Board of Directors of the Holding Company, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

   (f) With respect to the adequacy of the internal financial controls with reference to Consolidated Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A" which is based on the auditors' reports of the holding company. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Consolidated Financial Statements.

   (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and according to the information and explanations given to us, the remuneration paid during the current

B.K. KHARE & CO. Chartered Accountants

year by the Holding Company is in accordance with the provisions of Section 197 of the Act read with Schedule V to the Act.

(h) With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

(i) There are no pending litigations which would impact the consolidated financial position of the Group.

(ii) The Group did not have any long-term contracts including derivate contracts for which there were any material foreseeable losses.

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company.

(iv) (a) The management has represented that, to the best of its knowledge and belief, other than those disclosed in the consolidated notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or its subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented that, to the best of its knowledge and belief, other than those disclosed in the consolidated notes to accounts, no funds have been received by the Holding Company, any of its subsidiaries to or from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(v) The Company has not declared any dividend during the year

(vi) Based on our examination, which included test checks as well as procedures performed by the respective auditors of the subsidiaries, we note that the Companies have maintained their books of account using accounting software that includes an audit trail



(edit log) feature. This feature was operational throughout the year for all relevant transactions recorded in the software. During the course of our audit, and that of the respective subsidiary auditors, we did not come across any instance where the audit trail feature had been tampered with. However, we observed that one accounting software used by the Group did not include the audit trail (edit log) functionality. Consequently, in respect of this particular software, the question of commenting on the tampering or preservation of the audit trail as per statutory record retention requirements does not arise.

For all other software where the audit trail feature was available, the audit trail has been duly preserved in accordance with applicable statutory requirements

2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 ('CARO') issued by Central Government in terms of Section 143(11) of the Act, to be included in Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and based on our consideration of CARO reports issued by respective auditors of the companies included in consolidated financial statements, we report that there are no qualifications or adverse remarks in these CARO reports.

For **B.K. Khare & Co.**
Chartered Accountants
Firm Registration No. 105102W



Karthik Srinivasan
Partner
Membership No. 215782
UDIN: **26215782XDZGTQ4019**

Place: Chennai
Date: May 12, 2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT
[Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date]

REPORT ON THE INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIDATED FINANCIAL STATEMENTS UNDER CLAUSE (i) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

In conjunction with our audit of the consolidated financial statements of the Company as at and for the year ended March 31, 2026, We have audited the internal financial controls with reference to Consolidated Financial Statements of Decision Point Private Limited (hereinafter referred to as the "Holding Company") as of that date. Reporting under clause (i) of sub-section 3 of Section 143 of the Act in respect of the adequacy of the internal financial controls with reference to consolidated financial statements is not applicable to 4 subsidiaries which are incorporated outside India.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Board of Directors of the Holding Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the internal financial controls over financial reporting with reference to Consolidated Financial Statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to the Consolidated Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to Consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to Consolidated Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting with reference to Consolidated Financial Statements included obtaining an understanding of internal financial controls over financial reporting with reference to Consolidated Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the



auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting with reference to Consolidated Financial Statements of the Holding Company.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING WITH REFERENCE TO CONSOLIDATED FINANCIAL STATEMENTS

A company's internal financial control over financial reporting with reference to Consolidated Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to Consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING WITH REFERENCE TO CONSOLIDATED FINANCIAL STATEMENTS

Because of the inherent limitations of internal financial controls over financial reporting with reference to Consolidated Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to Consolidated Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, to the best of our information and according to the explanations given to us ,the Holding Company has, in all material respects, an adequate internal financial controls over financial reporting with reference to Consolidated Financial Statements and such internal financial controls system over financial reporting with reference to Consolidated Financial Statements were operating effectively as at March 31, 2026, based on the criteria for internal control over financial reporting with reference to Consolidated Financial Statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.



Other Matter

Our aforesaid report under clause (i) of sub-section 3 of section 143 of the Act in respect of the adequacy and operating effectiveness of the internal financial controls with reference to Consolidated Financial Statements in so far it related to subsidiaries incorporated outside India is not applicable.

For B. K. Khare & Co
Chartered Accountants
Firm Registration No. 105102W



Karthik Srinivasan
Partner
Membership No. 215782
UDIN: **26215782XDZGTQ4019**

Place: Chennai
Date: May 12, 2026

Decision Point Private Limited
Consolidated Balance Sheet as at March 31, 2026

Amount in INR Thousand

	Particulars	Note No	As at 31-03-2026	As at 31-03-2025
I.	**Assets**			
1	**Non-current assets**			
	(a) Property, plant and equipment	4 (i)	25,215	12,085
	(b) Right-of-use assets	4 (ii)	32,380	46,485
	(c) Goodwill		1,99,490	1,99,490
	(d) Financial assets			
	(i) Investments (Long Term)	5	0	-
	(ii) Other financial assets	6	11,559	11,252
	(e) Deferred tax assets (net)	7(a)	7,113	424
	(f) Other tax assets (net)	7(b)	98,046	81,390
	Total Non-current assets		**3,73,803**	**3,51,126**
2	**Current assets**			
	(a) Financial assets			
	(i) Investments (Short Term)	5	-	1
	(i) Trade receivables	8	5,27,145	2,27,196
	(ii) Cash and cash equivalents	9	2,16,481	1,20,742
	(iii) Bank balances other than (ii) above	9	45,245	39,694
	(iv) Other financial assets	6	-	-
	(b) Contract Assets	10(b)	62,729	57,346
	(c) Other current assets	10(a)	32,415	43,908
	Total Current assets		**8,84,015**	**4,88,887**
	TOTAL ASSETS		**12,57,818**	**8,40,013**
II.	**Equity and Liabilities**			
1	**Equity**			
	(a) Equity share capital	12(a)	80	80
	(b) Other equity	12(b)	6,86,617	4,73,259
	Total Equity		**6,86,697**	**4,73,339**
2	**Non-current liabilities**			
	(a) Borrowings		-	-
	(b) Lease Liabilities	11	24,243	39,324
	(c) Long-term provisions	13	4,696	7,335
	Total Non-current liabilities		**28,939**	**46,659**
3	**Current liabilities**			
	(a) Financial liabilities			
	(i) Lease Liabilities	11	15,078	11,526
	(ii) Trade payables		-	-
	- total outstanding dues of Micro enterprises and small enterprises	14	1,670	505
	- total outstanding dues of Creditors other than Micro enterprises and small enterprises	14	20,777	11,396
	(iii) Other Financial Liabilities		-	-
	(b) Contract Liabilities	15(b)	36,534	57,191
	(c) Other current liabilities	15(a)	2,81,375	1,38,211
	(d) Provisions (Short Term)	13	64,138	44,273
	(e) Current tax liabilities (net)	15(c)	1,22,610	56,913
	Total Current liabilities		**5,42,182**	**3,20,015**
	Total liabilities		**5,71,121**	**3,66,674**
	TOTAL EQUITY AND LIABILITIES		**12,57,818**	**8,40,013**
	See accompanying notes forming part of the consolidated financial statements			

In terms of our report attached
For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

A.V. Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

B.K. KHARE & CO Chartered Accountants

Decision Point Private Limited

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

Amount in INR Thousand

Particulars	Note No	For the year ended 31-03-2026	For the year ended 31-03-2025
Revenue			
Revenue from operations	16	13,62,478	8,17,359
Other income	17	16,987	18,126
Total Revenue		**13,79,465**	**8,35,485**
Expenses :			
(a) Employee benefits expense	18	8,12,597	6,63,632
(b) Finance costs	19	21,689	9,206
(c) Depreciation and amortization expense	20	32,599	21,540
(d) Other expenses	21	2,60,545	2,02,864
Total Expenses		**11,27,430**	**8,97,242**
(Loss)/Profit before tax		**2,52,035**	**(61,757)**
Tax Expense			
(a) Current tax		53,867	1,928
(b) Tax: Prior years		1,505	-
(c) Deferred tax		(6,838)	893
Total tax expense		**48,534**	**2,821**
(Loss)/Profit after tax for the year		**2,03,501**	**(64,578)**
Other comprehensive income		12,108	(1,735)
Total comprehensive (Loss) /income for the year		**2,15,609**	**(66,313)**
Earnings per equity share (of Rs.10/- each)			
Basic & diluted		**25,343**	**(8,042)**
See accompanying notes forming part of the consolidated financial statements			

In terms of our report attached

For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

A.V. Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

B.K. KHARE & CO Chartered Accountants

Decision Point Private Limited
Statement of Consolidated Cash Flow Statements for the year ended March 31, 2026

Amount in INR Thousand

Particulars	For the year ended 31-March-2026	For the Year ended 31-March-2025
Cash flow from operating activities		
(Loss)/Profit Before tax	2,52,035	(61,757)
Less: Exceptional item	-	-
Adjustments for:		
Provision	17,227	-
Depreciation and amortisation	32,599	21,540
Interest income on deposits with banks and financial institutions	(4,872)	(3,841)
Finance cost on Lease liability	4,266	9,206
Prior period	-	(69)
Bad debts / unbilled revenue written off	7,878	-
Loss on Sale of Fixed Asset	86	-
Net gain on foreign currency transactions	(1,036)	-
Deferred Tax Asser(net)	(6,689)	-
Operating profit before working capital / other changes	**2,96,444**	**(34,921)**
Adjustments for changes in working capital:		
(Increase) in trade receivables	(3,02,777)	1,09,221
(Increase) in other assets	19,256	(24,752)
Decrease / (Increase) in other financial assets	(307)	1,13,537
Increase / (Decrease) in Current Liabilities	1,43,164	8,448
Increase / (Decrease) in Other Liabilities	(20,657)	(32,999)
Increase / (Decrease) in trade payables	8,296	(1,46,948)
Cash generated from operations	**1,43,419**	**(8,415)**
Add: Net Income tax refund/(paid)	506	1,640
Net cash generated from operating activities (a)	**1,43,925**	**(6,775)**
Cash flows from investing activities		
Net Sale of property, plant and equipment	(31,711)	2,938
Investments in deposits with banks and financial institutions (net)	(5,552)	-
Interest income on deposits with banks and financial institutions	4,873	3,841
Investment made for acquisition of subsidiary company	-	(67,575)
Net cash (used in) from investing activities (b)	**(32,390)**	**(60,796)**
Cash flow from financing activities		
Payment of lease liability- Principal portion	(11,530)	(11,603)
Payment of lease liability- Interest portion	(4,266)	(9,206)
Net cash (used in) financing activities (c)	**(15,796)**	**(20,809)**
Net increase / (decrease) in cash and cash equivalents (a) + (b) + (c)	**95,739**	**(88,380)**
Effect of exchange differences on foreign currency cash and cash equivalents	-	(964)
Cash and cash equivalents at the beginning of the year	1,20,742	2,10,086
Cash and cash equivalents at the end of the year	**2,16,481**	**1,20,742**
Components of cash and cash equivalents		
Cash on hand	-	-
Bank balances	2,16,481	1,20,742
Cash and cash equivalents as per Statement of consolidated assets and liabilities	**2,16,481**	**1,20,742**

In terms of our report attached
For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

A.V. Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

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

Statement Of Changes In Equity for the year ended March 31, 2026
Note No. 12: Equity

(a) Equity share capital

Particulars	As at 31-March-2026	As at 31-March-2025
Authorized Capital		
10,000 equity shares (Previous year 10,000) Equity Shares of Rs. 10/- each	100	100
Issued, subscribed and Paid up		
8,030 equity shares (Previous year 8,030) Equity Shares of Rs. 10/- each	80	80
Balance as at beginning / end of the year	80	80

(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	Exchange differences on translation of financial statements of foreign operations			
As at April 01, 2024	-	-	-	-	-	5,38,564	1,077	5,39,641	-	5,39,641
Profit/(Loss) for the year						(64,578)	-	(64,578)	-	(64,578)
Adjustment on:-						-	-	-		-
Prior year adjustment						(69)	-	(69)		(69)
Employee stock options lapsed						-	-	-		-
Other Comprehensive (Loss)/Income						-	(1,735)	(1,735)		(1,735)
Exercise of employee stock options						-	-	-		-
As at March 31, 2025	-	-	-	-	-	4,73,917	(658)	4,73,259	-	4,73,259
Profit/(Loss) for the year						2,03,501	-	2,03,501	-	2,03,501
Adjustment on:-						-	-	-		-
Change in value of redemption liability	-	-	-	-	-	(2,250)	-	(2,250)		(2,250)
Employee stock options lapsed	-	-	-	-	-	-	-	-		-
Other Comprehensive (Loss)/Income	-	-	-	-	-	-	12,108	12,108	-	12,108
Exercise of employee stock options	-	-	-	-	-	-	-	-		-
As at March 31, 2026	-	-	-	-	-	6,75,167	11,450	6,86,617	-	6,86,617

See accompanying notes forming part of the Consolidated financial statements

In terms of our report attached
For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

B.K. KHARE & CO Chartered Accountants

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

A.V. Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

1 Corporate Information

Decision Point Private Limited was incorporated on 19th January 2012 as a Private Limited Company under Companies Act, 1956 with its registered office at 3rd floor, Tower-B3, DLF World Tech Park, National Highway-8, Block-A, Sector-30, Gurugram, Haryana, 122001. The principal activity of the company is Management and technical and other related consulting services.

2 Basis of preparation

This note provides a list of the material accounting policies adopted in the preparation of these Consolidated Financial Statements.

A. Statement of compliance

These Consolidated financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time.
The Consolidated financial information has been compiled by the Group from:

a) Audited Consolidated financial statements of the Group as at and for the year ended March 31, 2026 and March 31, 2025 (being comparative period for the financials for the year ended March 31, 2026) prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015 , as amended from time to time.

b) The audited consolidated financial statements of the Group for the year ended March 31, 2026 and March 31, 2025 (being comparative period for the financials for the year ended March 31, 2026) have been prepared under Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 and other relevant provisions of the Act as amended from time to time, which have been approved by the Board of Directors at their meeting held on May 12, 2026.

The financial statements for the year ended March 31, 2025 are the first financial statements that the Group has prepared in accordance with Ind AS. The date of transition is April 01, 2023. The transition to Ind AS has been carried out from accounting standards notified under section 133 of the Act read with Companies (Accounts) Rules 2014 (as amended), which is considered as the Indian GAAP, for purposes of Ind AS 101, First-time adoption of Ind AS.

Details of the Group's accounting policies are included in Note 3.

B. Functional and presentation currency

Items included in the financial information of the Group are measured using the currency of the primary economic environment in which the entity of the Group operates ('the functional currency'). The financial information are presented in Indian Rupee (INR), which is Holding company's functional currency.

Name of Company	% of Holdng	Nature of Relationship	Country	Functional Currency
Decision Point Analytics Inc	100%	Wholly -owned subsidiary	USA	USD
Decision Point LatAm S.P.A	100%	Wholly -owned subsidiary	Latam	USD
Decision Point LATAM, Mexico	100%	Step Down Subsidiary	Mexico	USD
Decision Point Analytics L.L.C-FZ, Dubai	100%	Wholly -owned subsidiary	Dubai	AED

All amounts disclosed in the financial information and notes have been rounded off to the nearest Rupees in thousands, unless otherwise stated .

C. Basis of measurement

The Consolidated financial information have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivative	Fair value
Net defined benefit (asset)/ liability	Fair value of plan assets less present value of defined benefit obligations
Lease liability	Lease liability is measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate at the date of initial application.
Right-to-use asset	Right-to-use asset has been measured as an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet immediately before the date of initial application. Practical expedient on transition to exclude initial direct costs from ROU asset measurement is considered

2 Basis of preparation (continued)

D. Use of estimates and judgments

In preparing the restated consolidated financial information, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.
Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

E. Measurement of fair values

A number of accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Group has an established control framework with respect to the measurement of fair values. The Chief Financial Officer has overall responsibility for overseeing all significant fair value measurements.

The Chief Financial Officer regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the Chief Financial Officer assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.





3 Material accounting policies

A. Basis of consolidation

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has rights to, variable returns, from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial information from the date on which control commences until the date on which control ceases.

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated.

B. Foreign currency transactions

Transactions in foreign currencies are initially recorded by the Group at their functional currency spot rates at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Exchange differences that arise on settlement of monetary items or on reporting at each balance sheet date are recognised as income or expenses in the period in which they arise. Non-monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rates at the date of transaction. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

Foreign operations: The assets and liabilities of foreign operations (subsidiaries) including fair value adjustments arising on acquisition, if any, are translated into INR, the functional currency of the Company, at the exchange rates at the reporting date. The income and expenses of foreign operations are translated into INR at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction. Foreign currency translation differences are recognised in OCI and accumulated in other equity.

C. Financial instruments

i) Recognition and initial measurement

Trade receivables and debt securities are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

A financial asset (except trade receivable, which are recognised initially at transaction price as per Ind AS 115) or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

3 Material accounting policies

ii) Classification and subsequent measurement

Financial assets:

On initial recognition, a financial asset is classified as measured at

- amortised cost;
- fair value through other comprehensive income (FVOCI) - debt investment
- fair value through other comprehensive income (FVOCI) - equity investment
- fair value through profit and loss (FVTPL)

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:
a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt investment is measured at fair value through other comprehensive income if it meets both the following conditions and is not designated as FVTPL:
a) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Group may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. On initial recognition, the Group may irrevocably designate a

Financial assets: Business model assessment

The Company makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and the information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice
- these include whether management strategy focuses on earning contractual interest, maintaining a particular interest rate profile, matching the duration of financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of assets;
- how the performance of the portfolio is evaluated and reported to the Group's management
- the risk that affect the performance of the business model (and the financial assets held with in the business model) and how those risks are managed;
- how managers of the business are compensated
- the frequency, volume and timing of sales of financial assets in prior period, the reasons for such sales and expectations about future sales activity,
-transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Company's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs, as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Comapny considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Company considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable interest rate features;
- prepayment and extension features; and
- terms that limit the Group's claim to cash flows from specified assets

Decision Point Private Limited

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A prepayment feature is consistent with the solely payments of principal and interest criterion if the prepayment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding, which may include reasonable additional compensation for early termination of the contract. Additionally, for a financial asset acquired at a significant discount or premium to its contractual par amount, a feature that pertains or requires prepayment at an amount that substantially represents the contractual par amount plus accrued (but unpaid) contractual interest (which may also include reasonable additional compensation for early termination) is treated as consistent with this criterion if the fair value of the prepayment feature is insignificant at initial recognition.

3 Material accounting policies

C. Financial instruments

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit and loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by the impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in statement of profit and loss. Any gain or loss on derecognition is recognised in statement of profit and loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to statement of profit and loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or if it is a derivative, or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in statement of profit and loss. Any gain or loss on derecognition is also recognised in statement of profit and loss.

iii) Derecognition

Financial assets:
The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities:
The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

iv) Offsetting
Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

v) Derivative financial instruments
Derivatives are initially measured at fair value. Subsequent to initial recognition, derivatives are measured at fair value, and changes therein are generally recognised in profit or loss.

D. Property, plant and equipment

i) Recognition and initial measurement
Items of property, plant and equipment are measured at cost, (which includes capitalised borrowing costs, if any) less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss.

ii) Subsequent expenditure
Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group.

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3 Material accounting policies (continued)
D Property, plant and equipment (continued)

iii) Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is recognised in the statement of profit and loss. Freehold land is not depreciated. The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Asset category	Management estimate of useful life	Useful life as per Schedule II
Office equipment	5	5 / 10
Electrical equipment	10	10
Computers	3-5	3 / 6
Furnitures and fixtures	10	10
Vehicles	8	8 / 10
Leasehold improvements	5 to 15	5

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate. Based on management internal evaluation, the management believes that its estimates of useful lives as above best represent the period over which management expects to use such assets.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).

E. Intangible assets

i) Recognition and initial measurement

Intangible assets of the Group comprises of purchased software that are initially measured at cost. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses.

ii) Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates.

iii) Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values over their estimated useful lives using the straight-line method, and is included in depreciation and amortisation in Statement of Profit and Loss.

The estimated useful lives are as follows:

Asset category	Management estimate of useful life
Software	3

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

F. Impairment

i) Impairment of financial assets

The Company recognises loss allowances for expected credit losses on financial assets measured at amortised cost.
At each reporting date, the Group assesses whether financial assets carried at amortised cost are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.
Evidence that a financial asset is credit impaired includes the following observable data:
- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or past dues;
- the restructuring of a loan or advance by the Group on terms that the Group would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables which do not contain a significant financing component. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime impairment pattern at each balance sheet date, right from its initial recognition.

The Group always measures the loss allowance for trade receivables at an amount equal to lifetime expected credit loss (ECL). The Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix under simplified approach. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due.

Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets. The gross carrying amount of a financial asset is written
The Group measures loss allowances at an amount equal to lifetime expected credit losses, except for the following, which are measured as 12 month expected credit losses:
Loss allowances for trade receivables and contract assets are always measured at an amount equal to lifetime expected credit losses.
Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.
12-month expected credit losses are the portion of expected credit losses that result from default events that are possible within 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

3 Material accounting policies (continued)
Impairment of financial assets (continued)

In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Group is exposed to credit risk.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Group's historical experience and informed credit assessment and including forward looking information.

The Group considers a financial asset to be in default when:
- the borrower is unlikely to pay its credit obligations to the Group in full, without recourse by the Group to actions such as realising security (if any is held); or
- the financial asset is more than past due.

Presentation of allowance for expected credit losses in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

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Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Group's procedures for recovery of amounts due.

ii) Impairment of non-financial assets

The Group's non-financial assets, other than deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

The Group's corporate assets (e.g., head office building for providing support to various CGUs) do not generate independent cash inflows. To determine impairment of a corporate asset, recoverable amount is determined for the CGUs to which the corporate asset belongs.

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of profit and loss. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

An impairment loss in respect of assets for which has been recognised in prior periods, the Group reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

G. Employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid, if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

Provident fund: A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group makes specified monthly contributions towards Government administered provident fund scheme. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss in the periods during which the related services are rendered by employees.

Gratuity: The holding company provides for gratuity, a defined benefit plan (the "Gratuity Plan"), covering eligible employees. The Plan provides payment to vested employees at retirement, death or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company. The Group provides the gratuity benefit through annual contribution to a fund managed by the Life Insurance Corporation of India (LIC). Such contributions are determined by LIC based on actuarial valuation using "projected unit credit method" as at the balance sheet date.

Remeasurement of the net defined benefit liability with respect to Gratuity, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised in OCI. The Company determines the net interest expense / (income) on the net defined benefit liability / (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability / (asset), taking into account any changes in the net defined benefit liability / (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of profit and loss.

3 Material accounting policies (continued)

H. Revenue

The Group is primarily engaged in the business of rendering analytical services.

The Group has revenue from customers. The Group recognizes revenue when it satisfies performance obligations under the terms of its contracts, and control of its services is transferred to its customers in an amount that reflects the consideration the Group expects to receive from its customers in exchange for those services. This process involves identifying the customer contract, determining the performance obligations in the contract, determining the contract price, allocating the contract price to the distinct performance obligations in the contract, and recognizing revenue when the performance obligations have been satisfied. A performance obligation is considered distinct from other obligations in a contract when it (a) provides a benefit to the customer either on its own or together with other resources that are readily available to the customer and (b) is separately identified in the contract.

Taxes assessed by a government authority that are both imposed on and concurrent with a specific revenue-producing transaction, that are collected by the Group from a customer, are excluded from sales.

A performance obligation is satisfied over time if one of the following criteria are met:

Nature of services

The Group generally recognizes revenue for analytical services over time as the Group's performance creates or enhances an asset that the customer controls from fixed price contracts and the customers simultaneously receives and consumes the benefits as and when the milestones are completed as per the terms of the contract. Revenue on time-and-material contracts are recognised as the related services are performed.

The Group has adopted the 'as-invoiced' practical expedient for performance obligation satisfied over time with respect to certain fixed price contracts. It permits an entity to recognize revenue in the amount to which it has a right to invoice the customer if that amount corresponds directly with the value to the customer of the entity's performance completed to date.

Contract assets and liabilities

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Unbilled revenue are classified as contract assets when there is a conditional right to receive cash as per contractual terms.

The term between invoicing and when payment is due is not significant. As a practical expedient, the Group does not assess the existence of a significant financing component when the difference between payment and transfer of deliverables is one year or less.

When the Company receives consideration from a customer prior to performing services to the customer under the terms of a contract, the Company records deferred revenue, which represents a contract liability. The Company recognizes deferred revenue as revenue after the Company has performed services to the customer and all revenue recognition criteria are met.

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Contract assets and contract liabilities are reported in a net position on an individual contract basis at the end of each reporting period. Contract assets are classified as current on the balance sheet when the Group expects to complete the related performance obligations and invoice the customers within one year of the balance sheet date, and as long-term when the Group expects to complete the related performance obligations and invoice the customers more than one year out from the balance sheet date. Contract liabilities are classified as current on the balance sheet when the revenue recognition associated with the related customer payments and invoicing is expected to occur within one year of the balance sheet date and as long-term when the revenue recognition associated with the related customer payments and invoicing is expected to occur in more than one year from the balance sheet date.

Contract acquisition/fulfilment costs are generally expensed as incurred except which meet the criteria for capitalisation. The assessment of this criteria requires the application of judgement, in particular when considering if costs generate or enhance resources to be used to satisfy future performance obligations and whether costs are expected to be recovered. Applying the practical expedient, the entity recognises the incremental costs of obtaining contracts as an expense when incurred if the amortisation period of the assets that the entity otherwise would have recognised is one year or less.

The Group records reimbursable out of pocket expenses in both revenue and respective expense head. the goods or services giving rise to the out-of-pocket costs do not transfer a good or service to the customer. Rather, the goods or services are used or consumed by the entity in fulfilling its performance obligation to the customer. Therefore, typical out-of-pocket costs (e.g. travel, meals, lodging) and the reimbursements of such costs from the customer are presented on a gross basis and are included as part of transaction price.

Other Income:

Dividend income is recognised when the right to receive payment is established by the balance sheet date.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the effective interest rate. Interest income is included under the head "other income" in the Statement of Profit and Loss.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:
- the gross carrying amount of the financial asset; or
- the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

3 Material accounting policies (continued)

l. Leases

The Group assesses whether a contract contains a lease,at inception of a contract. A contract is,or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset,the Group assesses whether: (1)the contract involves the use of an identified asset (2)the Group has substantially all of the economic benefits from use of the asset through the period of the lease and (3) the Group has the right to direct the use of the asset.

As lessee

The Group's lease asset classes primarily consist of leases for buildings (office premises). The Group, at the inception of a contract, assesses whether the contract is a lease or not. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a time in exchange for a consideration.

At the date of commencement of the lease,the Group recognizes a right-of-use asset("ROU")and a corresponding lease liability for all lease arrangements in which it is a lessee,except for leases with a term of twelve months or less(short-term leases) and low value leases.For these short-term and low value leases,the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The group elected to use the following practical expedients on initial application:
a) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.
b) Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
c) Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives.They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount(i.e.the higher of the fair value less cost to sell and the value-in-use)is determined on an individual asset basis unless the asset does not generate cashflows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit(CGU) to which the asset belongs.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:
- fixed payments, including in-substance fixed payments.
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date.
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Group is reasonably certain to exercise, lease payments in an optional renewal period if the Group is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Group is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Group's estimate of the amount expected to be payable under a residual value guarantee, or if the Group changes its assessment of whether it will exercise a purchase, extension or termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

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J. Operating cycle

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

K. Income tax

Income tax comprises current and deferred tax. It is recognised in statement of profit and loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

i) Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

The Holding Company benefits from the tax holiday available for units set up under the Special Economic Zone Act, 2005. These tax holidays are available for a period of fifteen years from the date of commencement of operations. Under the SEZ scheme, the unit which begins providing services on or after April 1, 2005 will be eligible for deductions of 100% of profits or gains derived from export of services for the first five years, 50% of such profits or gains for a further period of five years and 50% of such profits or gains for the balance period of five years subject to fulfilment of certain conditions.

ii) Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax assets including Minimum alternative tax (MAT) are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets – unrecognised or recognised, are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

3 Material accounting policies (continued)

ii) Deferred tax (continued)

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.
Deferred income tax liabilities are recognised for all taxable temporary differences except in respect of taxable temporary differences associated with investments in subsidiaries where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

The Company has availed the tax holiday benefits under section 10AA of the Income Tax Act, 1961 and accordingly, its business income to the extent covered by the section is exempt (to the extent of 50% of the profits earned by the SEZ units) from income tax up-to and including the year ending March 31, 2023. Deferred taxes that are scheduled to reverse during the tax holiday period are not recognised.

L. Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM) of the Group. The CODM is responsible for allocating resources and assessing performance of the operating segments of the Group. For the disclosure on reportable segments see Note 22.

M. Cash and cash equivalents

Cash and Cash equivalents comprise cash, bank balances and bank deposits having original maturity less than three months.

N. Earnings per share

i) Basic earnings per share

Basic earnings per share is calculated by dividing:
a. the net profit attributable to owners of the Group
b. by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares

ii) Diluted earnings per share

Diluted earning per share adjusts the figures used in the determination of basic earnings per share to take into account:
a. the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
b. the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

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O. Government grants

Government grants are not recognised until there is reasonable assurance that the Group will comply with the conditions attaching to them and that the grants will be received. Such grants are valued at fair value at the initial recognition.
Government grants are recognised in profit or loss on a systematic basis over the periods in which the Company recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the balance sheet and transferred to profit or loss on a systematic basis over the useful lives of the related assets.
Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company with no future related costs are recognised in profit or loss in the period in which they become receivable.

P. Recent pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

Ind AS 1 - Presentation of Financial Statements

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general purpose financial statements. The Group does not expect this amendment to have any significant impact in its financial statements.

Ind AS 12 - Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. The Group does not expect this amendment to have any significant impact in its financial statements.

Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors

The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty". Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Group does not expect this amendment to have any significant impact in its financial statements.

Ind AS 109 – Annual Improvements to Ind AS (2021

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Group does not expect the amendment to have any significant impact in its financial statements.

Ind AS 116 – Annual Improvements to Ind AS (2021)

The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Group does not expect the amendment to have any significant impact in its financial statements.

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

Note No. 4 - (i) Property, plant and equipment

Amount in INR Thousand

Description of Assets	Computers	Office Equipment	Furniture and Fixtures	Vehicles	Leasehold Improvements	Total
I. Gross Block						
Balance as at 1 April, 2025	22,528	1,054	617	-	4,257	28,456
Additions by Acquisition	18,585	900	-	-	553	20,038
Additions during the year			-		-	-
Exchange differences in translating financial statements of foreign operations			-	-	-	-
(-)Disposals of Assets	183			-		183
Balance as at 31 March, 2026	**40,930**	**1,954**	**617**	**-**	**4,811**	**48,312**
II. Accumulated depreciation and impairment						
Balance as at 1 April, 2025	15,434	54	277	0	606	16,371
Additions by Acquisition						-
Depreciation expense for the year	5,856	440	22		407	6,725
Exchange differences in translating financial statements of foreign operations	-	-	-	-	-	-
(-)Eliminated on disposal of assets	-			-		-
Balance as at 31 March, 2026	**21,290**	**494**	**299**	**-**	**1,013**	**23,096**
Net block (I-II)						
Balance as at 31 March, 2026	**19,640**	**1,460**	**318**	**-**	**3,797**	**25,215**
I. Gross Block						
Balance as at 1 April, 2024	14,177	236	617	8,137	4,257	27,424
Additions by Acquisition	7,183	-	-	-	-	7,183
Additions during the year	3,332	818	-		-	4,150
Exchange differences in translating financial statements of foreign operations	(8)	-	-	-	-	(8)
(-)Disposals of Assets	2,157			8,137		10,293
Balance as at 31 March, 2025	**22,528**	**1,054**	**617**	**-**	**4,257**	**28,456**
II. Accumulated depreciation and impairment						
Balance as at 1 April, 2024	7,928	31	146	1,692	202	9,999
Additions by Acquisition	2,129	-	-	-	-	2,129
Depreciation expense for the year	6,847	22	131	30	404	7,435
Exchange differences in translating financial statements of foreign operations	437	-	-	-	-	437
(-)Eliminated on disposal of assets	1,907			1,722		3,629
Balance as at 31 March, 2025	**15,434**	**54**	**277**	**0**	**606**	**16,371**
Net block (I-II)						
Balance as at 31 March, 2025	**7,093**	**1,000**	**340**	**(0)**	**3,651**	**12,085**

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Note No. 4 - (ii) Right-of-use assets

Amount in INR Thousand

Asset Description	Gross carrying amount				Accumulated depreciation/impairment				Net carrying amount	
	April 1, 2025	Additions	Deletions/ adjustments	Mar 31, 2026	April 1, 2025	Charge	Accumulated depreciation on disposals	Mar 31, 2026	Mar 31, 2026	Mar 31, 2025
Building	70,524	11,770		82,294	24,039	25,874		49,913	32,380	46,485
Total	70,524	11,770	-	82,294	24,039	25,874	-	49,913	32,380	46,485

Asset Description	Gross carrying amount				Accumulated depreciation/impairment				Net carrying amount	
	April 1, 2024	Additions	Deletions/ adjustments	Mar 31, 2025	April 1, 2024	Charge	Accumulated depreciation on disposals	Mar 31, 2025	Mar 31, 2025	Mar 31, 2024
Building	70,524			70,524	9,934	14,105		24,039	46,485	60,590
Total	70,524	-	-	70,524	9,934	14,105	-	24,039	46,485	60,590

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

Note No. 5 - 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	-	-	1	-
Investments in Equity Instruments	-	-	-	-
Total	-	-	1	-

Note No. 6 - Other financial assets

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Security Deposits	-	11,559	-	10,755
In deposits (with original maturity of more than 12 months)	-	-	-	497
Interest accrued on bank deposits	-	-	-	-
Other receivables	-	-	-	-
Total	-	11,559	-	11,252

Note No. 7(a) - Deferred tax assets

Particulars	As at 31-March-2026	As at 31-March-2025
Deferred tax assets	7,113	424
Deferred tax liabilities	-	-
Net deferred tax assets	7,113	424

Deferred tax assets as on 31-March-2026

Particulars	Balance as on 01.04.2025	CY charge / (credit) thru PL	Balance as on 31.03.2026
On difference between book balance and tax balance of Property, plant and equipment	(391)	424	33
ROU	-	-	-
Allowance for doubtful debts	563	274	837
Others	31	(31)	-
Carried forward business loss or otherwise	220	(220)	-
Other Forex Difference	-	6,244	6,244
Total	423	147	
		6,838	7,113

Effective Tax rate Vs Corporate tax rate reconciliation

Particulars	for the year ended 31-03-2026	for the year ended 31-03-2025
Profit Before Tax for the year	2,52,035	(61,757)
Current Tax - at statutory rates	63,438	(15,544)
Impact of permanent differences and Losses	(6,838)	18,366
Total tax expense	48,534	2,821

Note No. 7 (b) Other tax assets (net)

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Other tax assets (net)	98,046	81,390

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

Note No. 5 - Investments

Note No.8 - Trade receivables

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Trade receivables -				
- Unsecured Considered good	5,27,145		2,27,196	
- Unsecured Considered doubtful	-	-	-	-
Total Receivables	5,27,145	-	2,27,196	-
Allowance for doubtful receivables	-		-	
Total	5,27,145	-	2,27,196	-

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)	49,403	-	7,177	-
- Others	4,77,742	-	2,20,019	-
Total	5,27,145	-	2,27,196	-

Trade Receivables ageing schedule Fy2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables – considered good	3,21,856	-	-	-	-	3,21,856
Unbilled trade receivables	2,05,289					2,05,289
Total	5,27,145	-	-	-	-	5,27,145

Note No.9 - 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	-	-
In deposit accounts(with original maturity of 3 months or less)	2,09,764	1,19,355
Cash in transit	-	1,387
Total	6,717	
	2,16,481	1,20,742
Other bank balances		
In deposits (with original maturity of more than 3 months but less than 12 months)	45,245	39,694
In deposits (with original maturity of more than 12 months)	-	-
Total	45,245	39,694

Note No. 10 - Other current assets

Particulars	As at 31-March-2026	As at 31-March-2025
Balances with Govt Authorities	11,267	11,305
Prepaid Expenses	13,097	19,083
Advance to Employees	2,757	2,382
Other Receivables	5,293	9,631
Advance to suppliers	0	1,586
Total	32,415	43,908

Note No. 10 (b) Contract Assets

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Opening Balance	57,346	19,123
Revenue recognised during the year but not billed	62,729	57,346
Amounts Billed	(57,346)	(19,123)
Total	62,729	57,346

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

Note No. 11 Lease Liabilities

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Current lease liabilities	15,078	11,526
Non-current lease liabilities	24,243	39,324
Total Lease Liabilities	**39,320**	**50,850**
Maturity analysis - contractual undiscounted cash flows		
Not later than one year	17,752	15,288
Later than one year and not later than five years	25,526	43,278
More than five years		
Total undiscounted lease liabilities	**43,278**	**58,566**
Amounts recognised in statement of profit or loss		
Interest on lease liabilities	4,266	4,721
Amortisation of right of use assets	25,874	14,105
Expenses relating to short-term leases	3,387	9,116
Total expenses	**33,528**	**27,942**
Amounts recognized in the statement of cash flows		
Total cash outflow towards lease payments (excluding short-term leases)	15,288	16,324

Note No. 13 : Provisions

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Provision for employee benefits :				
Gratuity	-	-	1,199	-
Other provisions	10,275	4,696	-	7,335
	53,863	-	43,074	-
Total	64,138	4,696	44,273	7,335

Note No. 14 : 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	1,670			
Trade payable - Other than micro and small enterprises	20,776		505	
Amounts payable to related parties (Refer Note 29)			11,396	
Other payables				
Total	22,446	-	11,901	-

(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	1,670			1,670
(ii) Others	20,776			20,776
Total	22,446	-	-	22,446

Note No. 15(a): Other current liabilities

Particulars	As at 31-March-2026	As at 31-March-2025
Dues to statutory authorities	32,181	10,207
Employee benefits payable	2,14,295	95,879
Provision for Expenses	-	-
Other Liability	34,528	31,793
Advance from customers	371	332
	-	-
Total	2,81,375	1,38,211

Note No. 15 (b) Contract Liabilities

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Opening Balance	57,191	4,787
Amounts billed but not yet recognized as revenues	36,534	57,191
Revenues recognized related to the opening balance of deferred revenue	57,191	(4,787)
Total	36,534	57,191

Note No. 15 (c) Current tax liabilities (net)

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Current tax liabilities (net)	1,22,610	56,913

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

Note No.16 - Revenue from operations

Amounts in Thousands

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
Revenue from International projects	12,41,103	7,31,791
Revenue from Domestic projects	1,21,375	85,568
	13,62,478	**8,17,359**

Note No.17 - Other income

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Interest Income	739	642
(b) Net gain on foreign currency transactions	9,383	8,030
(c) Incentive Income	-	-
(d) Gain on sale of investment	-	2,687
(e) Financial assets measured at FVTPL - net change in fair value	-	(2,631)
(f) Interest on Fixed deposit	4,872	3,841
(g) Interest on IT Refund	5	1,703
(h) Other income	1,987	3,608
(i) Gain on sale of fixed assets	-	246
Total	**16,987**	**18,126**

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

Note No.18 - Employee benefits expense

Amounts in Thousands

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Salaries and wages, including bonus	7,78,446	6,45,170
(b) Contribution to provident and other funds (Refer Note 27)	21,815	6,272
(c) Staff welfare expenses	12,336	12,190
Total	8,12,597	6,63,632

Note No.19 - Finance costs

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Interest on Bank Overdraft	-	-
(b) Interest on Car Loans	-	-
(c) Interest on lease liabilities	4,266	4,721
(d) Interest - Term loan	-	417
(e) Interest - Others	521	410
(f) Processing Charges	-	-
(g) Interest Cost on Retention Bonus	16,903	3,659
Total	21,689	9,207

Note No.20 - 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	6,725	7,435
(b) Amortization of ROU Assets	25,874	14,105
Total	32,599	21,540

Note No.21 - Other expenses

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Rent	3,387	9,116
(b) Rates and taxes	4,586	3,753
(c) Repairs and maintenance-others	116	1,360
(d) Power and fuel	4,911	5,949
(e) Commission to Directors	-	-
(f) Professional charges (refer note below)	1,30,317	51,991
(g) Postage, telephone and fax	1,651	781
(h) Insurance	293	387
(i) Traveling & conveyance expenses	42,123	35,595
(j) Business Promotion Expenses	11,934	33,188
(k) Bad debts / unbilled revenue written off	2,828	13,049
(l) Processing Charges	2,275	1,003
(m) Net loss on foreign currency transactions	-	7,118
(n) Loss on sale of fixed assets	86	1,894
(o) Miscellaneous expenses	4,638	5,827
(p) Office Maintenance	23	291
(q) Training Expenses	1,186	1,486
(r) CSR Expenses	3,050	3,990
(s) Software and Technology expenses	47,143	26,036
(t) Prior period expense	-	50
	-	-
	-	-
Total	2,60,545	2,02,864

Decision Point Private Limited

B.K. KHARE & CO Chartered Accountants

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

Note No. 22 - Segment information

The Chief Executive Officer is also the Chief Operating Decision Maker (CODM) and reviews the performance of the Company.

The CODM monitors the operating results of the business for the purpose of making decisions about resource allocation and performance assessment using profit or loss and return on capital employed.

The Company has a single reportable business segment viz. income from consultancy services for the purpose of Accounting Standard 108 on Segment Reporting.

Geographic information

The Company is domiciled in India. The amount of its revenue from external customer broken down by location of the customers and information about its non-current assets other than financial instruments, deferred tax assets, post employment benefit asset by location are detailed below:

Amounts in Thousands

Geographic information	Year Ended 31-March-2026	Year Ended 31-March-2025
Revenue from external customers		
India	1,21,375	85,568
Outside India	12,41,103	7,31,791
Total revenue per statement of profit or loss	**13,62,478**	**8,17,359**
Outside India		
United States of America	**12,41,103**	**7,31,791**
United Kingdom	2,30,966	2,95,958
Singapore	1,15,166	32,736
Latam	57,615	87,709
Mexico	1,67,773	1,84,590
Germany	3,45,588	86,517
Others	4,076	16,012
	3,19,917	28,269

Decision Point Private Limited

B.K. KHARE & CO. Chartered Accountants

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

Note No.23 - Earnings per Share

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
	Per Share	Per Share
Basic/Diluted Earnings per share	**25,343**	**(8,042)**
From continuing operations (Rs.) per share	25,343	(8,042)

Basic earnings per share

The earnings and weighted average number of ordinary shares used in the calculation of basic earnings per share are as follows:

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
Profit /(Loss) for the year after tax	2,03,501	(64,578)
Weighted average number of equity shares	8,030	8,030
Earnings per share - Basic & Diluted (of Rs. 10 each)	**25,343**	**(8,042)**

Note No.24 - Ratios

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
Current Ratio	1.63	1.53
Debt-Equity Ratio	-	-
Debt Service Coverage Ratio	14.12	(3.37)
Return on Equity Ratio	29.63%	-13.64%
Trade Receivables turnover ratio	0.90	0.76
Net capital turnover ratio	3.99	4.84
Net profit ratio	14.94%	-7.90%
Return on Capital employed	39.86%	-11.10%

Decision Point Private Limited

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

Note No. 25 - Disclosure of interest in Subsidiaries

(a) Details of the Company's subsidiaries at the end of the reporting period are as follows:

Name of the Subsidiary	Principal Activity	Place of Incorporation and Place of Operation	Proportion of Ownership Interest and Voting power held by the Company		Quoted (Y/N)
			31-March-2026	31-March-2025	
Decision Point Analytics Inc	Revenue growth management analytics services	USA	100%	100%	N
Decision Point LatAm S.P.A		Latam	100%	100%	N
Decision Point LATAM		Mexico	100%	100%	N
Decision Point Analytics L.L.C-FZ		Dubai	100%	100%	N

(b) Summarized financial information in respect of each of the Company's subsidiaries. The summarized financial information below represents amounts before intragroup eliminations.

Amounts in Thousands

Particulars	DP USA	DP Latam	DP Mexico	DP Dubai
	31-Mar-26	31-Mar-26	31-Mar-26	31-Mar-26
Share Capital	93	1,58,106	5	2,544
Reserves & surplus	23,438	(1,81,122)	1,47,360	(772)
Total assets	1,25,360	1,66,334	1,79,967	1,773
Total Liabilities	(1,25,360)	(1,66,334)	(1,79,967)	(1,773)
Turnover	2,40,692	4,05,825	3,56,264	2,509
Profit/(Loss) before taxation	20,006	38,206	38,298	(740)
Provision for taxation	6,121	(865)	115	-
Profit/(Loss) after taxation	13,884	39,071	38,183	(740)

Decision Point Private Limited

B.K. KHARE & CO. Chartered Accountants

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

Note No. 26 - Employee benefits

(a) Defined Contribution Plan

The Company has recognized INR 39.04 Lakhs towards Company's Contribution to Provident Fund in the Statement of Profit and Loss.

(b) Defined Benefit Plans:

Gratuity

Gratuity payable as per Payment of Gratuity Act, 1972. In terms of the same Gratuity is computed by multiplying last drawn salary (Basic salary) by completed years of continuous service with part thereof in excess of six months and again by 15/26. The Gratuity Act provides for a vesting period of 5 years for withdrawal and retirement and ceiling of Rs.20,00,000/-. However if the enterprise has more favourable terms in these regard, the same is to be adopted.

Investment risk
The present value of the defined benefit plan liability (denominated in Indian Rupee) is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds.

Interest risk
A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's debt investments.

Longevity risk
The present value of defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

Salary risk
The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.
The significant actuarial assumptions used for the purposes of the actuarial valuations were as follows:

Particulars	Valuation as at	
	31-March-2026	31-March-2025
Expected rate(s) of salary increase	8%	8%
Average Longevity	30.49	30.91

The expected rate of return on plan assets is based on the average long term rate of return expected on investments of the fund during the estimated term of obligation.

The estimate of future salary increases, considered in actuarial valuation, takes account of inflation, seniority, priority and other relevant factor, such as supply and demand in the employment market.

Defined benefit plans – as per actuarial valuation on March 31, 2026

Rupees in Thousands

Particulars	31-Mar-26 Year ended	
	31-March-2026	31-March-2025
Ia. Expense recognized in the Statement of Profit and Loss for the year ended 31st March:		
1. Current service cost	10,253.90	7,467.52
2. Past Service Credit	8,196.68	5,929.44
3. Interest cost	2,057.23	1,538.08
Ib. Included in other Comprehensive Income		
1. Return on plan assets	6,065.20	975.23
2. Actuarial (Gain)/Loss on account of :	961.80	-
- Demographic Assumptions	-	-
- Financial Assumptions	(1,083.34)	205.89
- Experience Adjustments	6,186.75	769.34

Decision Point Private Limited

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

Rupees in Lakhs

Particulars	31-Mar-26 Year ended	
	31-March-2026	31-March-2025
Amounts recognized in comprehensive income in respect of these defined benefit plans are as follows:		
Current Service Cost	81.97	59.29
Past service cost and (gains)/ losses from settlements	-	-
Net interest expense	5.13	15.38
Components of defined benefit costs recognized in profit or loss	**87.09**	**74.68**
Remeasurement on the net defined benefit liability		
Return on plan assets (excluding amount included in net interest expense)	9.62	-
Actuarial gains and loss arising form changes in financial assumptions	(10.83)	2.06
Actuarial gains and loss arising form experience adjustments	61.87	7.69
Actuarial gains and loss arising form demographic adjustments	-	-
Others (describe) (expected return on plan assets)	-	-
Components of defined benefit costs recognized in other comprehensive income	60.65	9.75
Total	**147.75**	**84.43**
I. Net Asset/(Liability) recognized in the Balance Sheet as at 31st March		
1. Present value of defined benefit obligation as at 31st March	441.44	296.58
2. Fair value of plan assets as at 31st March	221.34	223.23
3. Surplus/(Deficit)	**220.09**	**73.35**
4. Current portion of the above	102.76	60.13
II. Change in the obligation during the year ended 31st March		
1. Present value of defined benefit obligation at the beginning of the year	296.58	212.15
2. Expenses Recognized in Profit and Loss Account		74.68
- Current Service Cost	81.97	
- Past Service Cost		
- Interest Expense (Income)	20.57	
3. Recognized in Other Comprehensive Income		
Remeasurement gains / (losses)		
- Actuarial Gain (Loss) arising from:		
i. Demographic Assumptions	-	-
ii. Financial Assumptions	(10.83)	2.06
iii. Experience Adjustments	61.87	7.69
4. Benefit payments	(8.71)	-
5. Present value of defined benefit obligation at the end of the year	**441.44**	**296.58**
III. Change in fair value of assets during the year ended 31st March		
1. Fair value of plan assets at the beginning of the year	223.23	-
2. Add/(Less) on account of Scheme of Arrangement/ Business Transfer	-	-
3. Expenses Recognized in Profit and Loss Account	-	-
- Expected return on plan assets	15.45	-
4. Recognized in Other Comprehensive Income	-	-
Remeasurement gains / (losses)	-	-
- Actual Return on plan assets in excess of the expected return	(9.62)	-
- Others (specify)	-	-
5. Contributions by employer (including benefit payments recoverable)	1.00	223.23
6. Benefit payments	(8.71)	-
7. Fair value of plan assets at the end of the year	**221.34**	**223.23**
IV. The Major categories of plan assets		
- Plan assets by category		
With Insurer		
V. Actuarial assumptions		
1. Discount rate	7.81%	7.04%
2. Expected rate of return on plan assets	0.00%	0.00%
3. Attrition rate		

Decision Point Private Limited

B.K. KHARE & Co. Chartered Accountants

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

Note No. 27 - Fair Value Measurement
Fair value of financial assets and financial liabilities that are not measured at fair value

Particulars	As at 31-March-2026		As at 31-March-2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets				
Financial assets carried at Amortized Cost				
- investments in Equity	-		-	
- trade and other receivables	5,27,145		2,27,196	
- cash and cash equivalents	2,16,481		1,20,742	
- other bank balances	45,245		39,694	
- other Financial Assets	-		-	
Total	7,88,871	-	3,87,632	-
Financial liabilities				
Financial liabilities held at amortized cost				
- Borrowings	-		-	
- Trade and other payables	22,446		11,901	
Total	22,446	-	11,901	-

Particulars	Fair value hierarchy as at 31-March-2026			
	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets carried at Amortized Cost				
- investments in Equity	-			-
- trade and other receivables	5,27,145			5,27,145
- cash and cash equivalents	2,16,481			2,16,481
- other bank balances	45,245			45,245
- Other Financial Assets	-			-
Total	7,88,871	-	-	7,88,871
Financial liabilities				
Financial Liabilities carried at amortized cost				
- trade and other payables	22,446			22,446
Total	22,446	-	-	22,446

Particulars	Fair value hierarchy as at 31-March-2025			
	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets carried at Amortized Cost				
- investments in Equity	-			-
- loans to related parties	-			-
- trade and other receivables	2,27,196			2,27,196
- deposits and similar assets	-			-
- cash and cash equivalents	1,20,742			1,20,742
- other bank balances	39,694			39,694
- Other Financial Assets	-			-
Total	3,87,632	-	-	3,87,632
Financial liabilities				
Financial Liabilities carried at amortized cost				
-Borrowings from bank				-
- trade and other payables	11,901			11,901
Total	11,901	-	-	11,901

The fair values of the financial assets and financial liabilities included in the level 2 and level 3 categories above have been determined in accordance with generally accepted pricing models based on a discounted cash flow analysis, with the most significant inputs being the discount rate that reflects the credit risk of counterparties.

Decision Point Private Limited

B.K. KHARE & CO. Chartered Accountants

Classification | RESTRICTED

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

Note No.28 - Related party disclosures

a) Names of related parties and nature of relationship (for the period 1.4.2025 to 31.3.2026)

Sl. No.	Particulars *	Nature of relationship
1	Decision Point Analytics Inc	Wholly -owned subsidiary
2	Decision Point LatAm S.P.A	Wholly -owned subsidiary
3	Decision Point LATAM, Mexico	Step Down Subsidiary
4	Decision Point Analytics L.L.C-FZ, Dubai	Wholly -owned subsidiary
5	Latent View Analytics Limited	Holding Company
6	LatentView Analytics Corporation	Subsidiary of Holding company
7	LatentView Analytics UK Limited	Subsidiary of Holding company
8	N.S. Ravi Shankar	Key Managerial Personnel
9	Rajesh Gupta (Till 30th June 2024)	Key Managerial Personnel
10	Pankaj Krishna and Associates (Till 30th June 2024)	Firm in which a Director is a partner
11	Neeraj agarwal (Till 30th June 2024)	Relative of a director

* only those parties with whom there were transactions.

b) Details of related party transactions as at year ended 31-March-2026 and balances outstanding as at 31-March-2026

Amounts in Thousands

S. No.	Name of Related Party	Nature of Transaction	For the year ended 31 March 2026	For the year ended 31 March 2025	Closing Balance as on 31 March 2026	Closing Balance as on 31 March 2025
1	2	3	4	5	6	7
1	N.S. Ravi Shankar	Salary & Bonus	9,687	9,075	7,312	-
2	Rajesh Gupta (Till June)	Salary & Bonus	-	2,700	5,062	-
5	LatentView Analytics Corporation	Services rendered	2,42,310	22,881	49,403	7,177
6	Latent View Analytics Limited	Services rendered	21,671	-	-	-
7	LatentView Analytics UK Limited	Services rendered	28,607		12,115	-
8	Neeraj agarwal (Till June)	Consultancy services	-	72	-	-
9	Pankaj Krishna and Associates (Till jun	Consultancy services	-	11	-	-

Decision Point Private Limited

B.K. KHARE & CO. Chartered Accountants

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

Note No. 29 - Additional Information to the Financial Statements

i) Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

There are no overdue amounts payable to Micro, Small and Medium Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, as at the reporting date or anytime during the year and hence no interest has been paid or payable accordingly no additional disclosures have been made.

Sl. No.	Particulars	As at 31-March-2026	As at 31-March-2025
1.	Dues remaining unpaid - Principal - Interest	- -	- -
2.	Interest paid in terms of Section 16 of the MSMED Act along with the amount of payment made to the supplier beyond the appointed day during the year Principal paid beyond the appointed date Interest paid in terms of Section 16 of the MSMED Act	- -	- -
3.	Amount of interest due and payable for the period of delay on payments made beyond the appointed day during the year	-	-
4.	Further interest due and payable even in the succeeding years until such date when the interest due as above are actually paid to the small enterprises	-	-
5.	Amount of interest accrued and remaining unpaid		

Note No.30 - Contingent Consideration

Pursuant to the Share Purchase Agreement (SPA) signed by the Holding Company (the 'acquirer') Latent View Technologies Limited on March 28, 2024 read along with amendment to the SPA dated July 1, 2024 , for the acquisition of the Company and its subsidiaries (the "DP Group" or the "acquiree"), [a Company in the space of AI- Led Business Transformation and Revenue Growth Management], the Consideration paid in cash (net of working capital) for acquisition on July 01, 2024 (acquisition date) of 70% of the paid-up equity capital of the Company amounted to ₹3,315 million. During the year, based on the conditions and valuation principles mentioned in the SPA, the Holding Company had acquired an additional 10% stake in DP Group and paid a consideration of ₹ 11.09 million and was expected to acquire remaining 20% stake by April 30, 2026, subject to satisfaction of the conditions and valuation principles mentioned in SPA.

The proposed acquisition has not been completed due to difference in the interpretation of the SPA, between the Company and the selling shareholders, relating to consideration payable as per the SPA. The amount claimed by the Company's shareholders in this regard is INR 2,203.30 million.

Pursuant to the Share Purchase Agreement (SPA) entered into by the Company with the erstwhile shareholders of its Subsidiary Company, DP Latam on April 29, 2024, subject to the terms and conditions set forth in the above mentioned DP India SPA on the 2025 and 2026 Completion Date, the Purchaser shall pay to the Sellers an amount equivalent to 4.5% of the Total Earn Out payable by Latent View, the Holding Company to the DP Group. Accordingly, an amount of Rs 99 million (representing 4.5% of INR 2,203. 30 million) is payable.

Considering the contractual obligations and management's best estimate of the obligation, the Company continues to carry a liability amounting to Rs 31.66 million in Consolidated financial statements.
Based on Holding Company's management's assessment, supported by external legal opinion, the consideration payable can be up to a maximum of INR 703.46 million and the Holding Company believes it has a reasonable basis to support its position. The maximum amount payable by the Company to DP Latam based on the assessment of the Holding Company amounts to Rs 31.66 million (4.5% of Rs 703.46 million). However, the ultimate outcome of the said matter remains uncertain as on date and will be determined based on the resolution in accordance with the process set out in the SPA.

Note No. 31 - Other Notes

i. The Company did not have any other pending litigation which would impact its financial position.
ii. The Company did not have any material foreseeable losses on long term contracts and the Company has not entered into any derivative contracts.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
iv. The provisions of Section 135 of Companies Act, 2013 is applicable to the Company (Refer Note no. 32).
v. Donations made to political parties - Rs. Nil (Previous year -Rs. Nil)
vi. No material events have occurred after the Balance Sheet date and up to the approval of the financial statements
vii. The disclosure on the following matters required under Schedule III as amended not being relevant or applicable in case of the Company, same are not covered such as

a. The Company has not traded or invested in crypto currency or virtual currency during the financial year
b. There are no transaction which have not been recorded in the books.
c. No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami
d. The Company has not been declared willful defaulter by any bank or financial institution or government or any government
e. The Company has not entered into any scheme of arrangement
f. No Registration or satisfaction of charges are pending to be filed with ROC.

B.K. KHARE & CO. Chartered Accountants

Decision Point Private Limited

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

viii. (a) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(b) No funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ix. No working capital has been sanctioned in excess of five crore rupees, in aggregate from any bank including fund and non fund based facility.

x. The company has no transactions with companies struck off under the Companies Act.

xi. The figures for previous year have been regrouped wherever necessary to confirm to current year's grouping

Note No. 32 - Corporate social responsibility ('CSR') expenditure

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Details of corporate social responsibility expenditure		
(a) Amount required to be spent during the year	3,050	3,990
(b) Amount spent during the year		
(i) Construction/ acquisition of any asset	-	-
(ii) On purposes other than (i) above	3,050	3,990
(c)Less: Amount spent in excess of the	-	-
(d) Total Expenditure towards corporate social responsibility	3,050	3,990
(e) Shortfall at the end of the year	-	-
(f) Total of previous years shortfall	-	-
(g) Reason for shortfall	Not applicable	Not applicable
(h) Nature of CSR activities	Primary focus is Education and livelihood and Secondary focus is Environmental Sustainability.	
(i) Details of related party transactions in relation to CSR expenditure as per relevant Accounting Standard.	Not applicable	Not applicable

The Company has Primary focus in Education and livelihood and Secondary focus is Environmental Sustainability. The expenditure incurred during the year has been approved by the Board of Directors.

Note No. 33 - Approval of consolidated financial statements

The financial statements were approved for issue by the Board of Directors on 12th May 2026.

In terms of our report attached

For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

A.V. Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

B.K. KHARE & CO Chartered Accountants

B. K. KHARE & Co.
CHARTERED ACCOUNTANTS

T + 91 22 6243 9500
F + 91 22 2200 3476
E info@bkkhareco.com
706 / 708, Sharda Chambers, New Marine Lines, Mumbai - 400 020, India

INDEPENDENT AUDITORS' REPORT

To the Members of
DECISION POINT PRIVATE LIMITED

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Ind AS Financial Statements of Decision Point Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information. (herein after referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act,2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit and total comprehensive Income, its changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the 'Auditors Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Emphasis of Matter

We draw attention to Note 30 to the Financial Statements regarding contingent consideration payable by the Company to the shareholders of its subsidiary company DP Latam pursuant to share purchase agreement, amounting to 4.5% of the final earn-out consideration payable by the Holding Company to the Company's shareholders based on terms and conditions of the Share Purchase Agreement('SPA'). There is a disagreement between the Holding Company and the Company's shareholders in

B.K. KHARE & Co. Chartered Accountants

Pune
T +91 020 25648885/8446011005
+91 020 8446031006/8446031009
F +91 020 2542 0212
E bkpun@bkkhareco.com
2nd Floor, Demech House,
814, B Wing, Law College Road,
Pune - 411 004, India

Bengaluru
T +91 80 4110 5357
E bkbengaluru@bkkhareco.com
101, Money Chambers,
1st Floor, #6 K H Road,
Shanthinagar,
Bengaluru - 560027, India

New Delhi
T +91 011 4905 7624
E bkkdelhi@bkkhareco.com
1405-06, 38 Ansal Tower,
Nehru Place,
New Delhi - 110 019,
India

Chennai
T + 044 4862 9299
E bkkchennai@bkkhareco.com
2nd Floor, Crown Court,
Cathedral Road,
Chennai - 600 086,
India

interpretation of the SPA. Based on Holding Company's management assessment supported by an external legal opinion obtained by them, the outcome of the matter and adjustment in the financial statements, if any, is dependent upon resolution of the matter in accordance with the process set out in the SPA. The matter has been appropriately disclosed in Note 30 to the Financial Statements as at 31 March 2026. Our opinion is not modified in respect of this matter.

Information Other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the Director's Report and the related annexures but does not include the Financial Statements and our Auditors' Report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the Financial Statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditors' 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 auditors' 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.
As part of an audit in accordance with SAs, 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, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

B. K. KHARE & Co. Chartered Accountants

- 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.

- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in "Annexure B", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   (b) In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in paragraph (h) (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended).

   (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act.

   (e) On the basis of the written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

   (f) With respect to the adequacy of the internal financial controls with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the

B. K. KHARE & Co. Chartered Accountants

adequacy and operating effectiveness of the Company's internal financial controls with reference to Financial Statements.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and according to the information and explanations given to us, the remuneration paid during the current year by the Company is in accordance with the provisions of Section 197 of the Act read with Schedule V to the Act.

(h) With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

(i) There are no pending litigations on its financial position in its Financial Statements

(ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any. The Company did not have any derivative contracts and

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(v) The Company has not declared any dividend during the year

B.K. KHARE & CO. Chartered Accountants

(vi) Based on our examination, which included test checks, we note that the Company has maintained their books of account using accounting software that includes an audit trail (edit log) feature. This feature was operational throughout the year for all relevant transactions recorded in the software. During our audit, we did not come across any instance where the audit trail feature had been tampered with. However, we observed that one accounting software used by the Company did not include the audit trail (edit log) functionality. Consequently, in respect of this particular software, the question of commenting on the tampering or preservation of the audit trail as per statutory record retention requirements does not arise.

For all other software where the audit trail feature was available, the audit trail has been duly preserved in accordance with applicable statutory requirements

For **B.K. Khare & Co.**
Chartered Accountants
Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No. 215782
UDIN: 26215782XTMICE7757

Place: Chennai
Date: May 12, 2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (i) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of **Decision Point Private Limited** ("the Company") as of March 31, 2026, in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting with reference to these financial statements.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING WITH REFERENCE TO THESE FINANCIAL STATEMENTS

A company's internal financial control over financial reporting with reference to these financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these financial statements includes those policies and procedures that(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING WITH REFERENCE TO THESE FINANCIAL STATEMENTS

Because of the inherent limitations of internal financial controls over financial reporting with reference to these financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



OPINION

In our opinion, to the best of our information and according to the explanations given to us ,the Company has, in all material respects, adequate internal financial controls over financial reporting with reference to these financial statements and such internal financial controls system over financial reporting with reference to these financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For B. K. Khare & Co
Chartered Accountants
Firm Registration No. 105102W



Karthik Srinivasan
Partner
Membership No. 215782
UDIN: 26215782XTMICE7757

Place: Chennai
Date: May 12, 2026

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

i. In respect of its Property, Plant and Equipment:

(a) (A) According to the information and explanations given to us, the Company has generally maintained proper records showing particulars, including quantitative details and situation of property, plant and equipment and investment properties.
(B) The Company does not have any intangible assets. Hence, reporting under Clause 3(i)(a)(B) of the Order is not applicable to the Company

(b) The Company has a programme of physical verification of its fixed assets under which all fixed assets are verified in a phased manner. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its fixed assets. No material discrepancies were informed to have been noticed in such verification.

(c) According to the information and explanations given to us, the Company does not have an immovable property and hence reporting under this clause is not applicable.

(d) According to the information and explanations given to us, the Company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) Based on the audit procedures performed by us and according to the information, explanations and representations given to us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

ii. According to the information and explanations given to us, the Company has no inventory. Accordingly, the provision of the clause (ii) (a) & (b) of the Order is not applicable.

iii. (a) According to the information and explanations given to us, the Company has not granted loan secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provision of the clause (iii) (a) to (f) of the Order is not applicable.

iv. According to the information and explanations given to us, the Company has not granted any loans, made investments or provided guarantees in contravention of provisions of Section 185 and Section 186 of the Act.

v. According to the information and explanations given to us, the Company has not accepted deposits under the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder. Accordingly, the reporting under Clause 3(v) of the Order is not applicable to the Company.



vi. The Central Government has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Accordingly, the reporting under Clause 3(vi) of the Order is not applicable to the Company.

vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Income-tax, Sales-tax, Service tax, Goods and Service Tax, Cess and other material statutory dues have been generally regular in depositing during the year by the Company with the appropriate authorities.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company did not have dues which have not been deposited as on March 31, 2026, on account of any disputes.

(c) According to the information and explanation given to us and examination of records of the company, there are no dues of Income Tax and Goods and Services Tax as on 31 March 2026 on account of disputes.

viii. In our opinion and according to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon on external commercial borrowings from holding company and not taken any loans or borrowings from financial institutions, banks and Government or has not issued any debentures. Accordingly, the reporting under clause 3(ix) (a) and (b) of the Order is not applicable to the Company.

b) According to the information and explanations given to us, the Company has not been declared a wilful defaulter by any bank or financial institution or any other lender till the date of our audit report

(c) In our opinion and according to the information and explanations given to us, the company has not obtained any money by way of term loans from holding company. Accordingly, the reporting under clause 3(ix) (c) of the Order is not applicable to the Company.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company and further considering the Asset Liability management mechanism of the Company, we report that no funds raised on short-term basis have been utilised for long-term purposes.



(e) According to the information and explanations given to us, company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. (a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of initial public offer/ further public offer (including debt instruments) during the year. Accordingly, the reporting under Clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares or securities during the year. Accordingly, the reporting under Clause 3(x)(b) of the Order is not applicable to the Company.

xi. (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, no material fraud by the Company or on the Company has been noticed or reported during the course of our audit.

(b) No report under Section 143 (12) of the Act has been filed by us, during the year under report, in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government

(c) As represented to us by the management, no whistle blower complaints were received by the Company during the year.

xii. According to the information and explanations given to us, the Company is not a Nidhi company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, the reporting under Clause 3(xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us the Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the Standalone Financial Statements as required by Indian Accounting Standard (IND AS) 24, Related Party Disclosures, specified under Section 133 of the Act.

xiv. In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013. Accordingly, paragraph 3(xiv) of the Order is not applicable to it.



xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or directors of its holding company, Associate, Joint venture or persons connected with them during the year and hence provisions of Section 192 of the Act are not applicable to the Company. Accordingly, the reporting under (xv) of the Order is not applicable to the Company

xvi. a) According to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under Clause (xvi) of the Order is not applicable to the Company.

b) In our opinion and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, the reporting under Clause 3(xvi)(b) of the Order is not applicable to the Company.

c) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clauses 3(xvi)(c) and 3(xvi)(d) of the Order is not applicable to the Company.

xvii. In our opinion and according to the information and explanations given to us, the Company has not incurred cash loss in the financial year 2025-26 and incurred cash loss of Rs. 542.42 Lakhs in the preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year, hence reporting under Clause (xviii) is not applicable to the company.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the Balance Sheet date, will get discharged by the Company as and when they fall due.



xx. (a) According to the information and explanations given to us, in respect of other than ongoing projects, the Company has no unspent amount that needs to be transferred to a Fund specified in Schedule VII to the Act in compliance with second proviso to sub-section (5) of Section 135 of the Act.

(b) According to the information and explanations given to us, in respect of ongoing projects, the Company has no unspent amount which needs to be transferred to a special account in compliance with sub-section (6) of Section 135 of the Act.

For B. K. Khare & Co.
Chartered Accountants
Firm Registration Number - 105102W



Karthik Srinivasan
Partner
Membership No. 215782
UDIN: 26215782XTMICE7757

Place: Chennai
Date: May 12, 2026

Decision Point Private Limited
Standalone Balance Sheet as at March 31, 2026

Amount in INR Thousand

	Particulars	Note No	As at 31-03-2026	As at 31-03-2025
I.	**Assets**			
1	**Non-current assets**			
	(a) Property, plant and equipment	4 (i)	19,320	9,780
	(b) Right-of-use assets	4 (ii)	32,380	46,485
	(c) Financial assets			
	(i) Investments (Long Term)	5	2,42,177	2,39,746
	(ii) Other financial assets	6	10,966	10,775
	(d) Deferred tax assets (net)	7(a)	870	424
	(e) Other tax assets (net)	7(b)	91,087	81,390
	Total Non-current assets		**3,96,800**	**3,88,599**
2	**Current assets**			
	(a) Financial assets			
	(i) Investments (Short Term)	5	-	1
	(i) Trade receivables	8	4,86,518	2,03,082
	(ii) Cash and cash equivalents	9	67,592	33,603
	(iii) Bank balances other than (ii) above	9	45,250	39,694
	(iv) Other financial assets	6	-	-
	(b) Contract Assets	10(b)	12,398	43,271
	(c) Other current assets	10(a)	8,644	16,277
	Total Current assets		**6,20,402**	**3,35,928**
	TOTAL ASSETS		10,17,202	7,24,528
II.	**Equity and Liabilities**			
1	**Equity**			
	(a) Equity share capital	12(a)	80	80
	(b) Other equity	12(b)	5,80,853	4,64,315
	Total Equity		**5,80,933**	**4,64,396**
2	**Non-current liabilities**			
	(a) Borrowings		-	-
	(b) Lease Liabilities	11	24,243	39,324
	(c) Long-term provisions	13	4,696	7,335
	Total Non-current liabilities		**28,939**	**46,659**
3	**Current liabilities**			
	(a) Financial liabilities			
	(i) Lease Liabilities	11	15,082	11,526
	(ii) Trade payables			
	- total outstanding dues of Micro enterprises and small enterprises	14	1,670	505
	- total outstanding dues of Creditors other than Micro enterprises and small enterprises	14	7,527	5,234
	(iii) Other Financial Liabilities		-	-
	(b) Contract Liabilities	15(b)	8,973	4,568
	(c) Other current liabilities	15(a)	2,35,427	1,16,049
	(d) Provisions (Short Term)	13	30,863	20,649
	(e) Current tax liabilities (net)	15(c)	1,07,788	54,941
	Total Current liabilities		4,07,330	2,13,473
	Total liabilities		4,36,269	2,60,132
	TOTAL EQUITY AND LIABILITIES		10,17,202	7,24,528
	See accompanying notes forming part of the Standalone financial statements			

In terms of our report attached
For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

A.V Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

B.K. KHARE & CO Chartered Accountants

Decision Point Private Limited
Standalone Statement of Profit and Loss for the year ended March 31, 2026

Amount in INR Thousand

Particulars	Note No	For the year ended 31-03-2026	For the year ended 31-03-2025
Revenue			
Revenue from operations	16	8,96,999	5,67,757
Other income	17	16,994	11,232
Total Revenue		**9,13,993**	**5,78,989**
Expenses :			
(a) Employee benefits expense	18	6,15,975	5,30,137
(b) Finance costs	19	19,387	8,210
(c) Depreciation and amortization expense	20	18,706	19,132
(d) Other expenses	21	97,975	94,736
Total Expenses		**7,52,043**	**6,52,215**
(Loss)/Profit before tax		**1,61,950**	**(73,226)**
Tax Expense			
(a) Current tax		43,609	0
(b) Less MAT Credit entitlement		-	-
(b) Deferred tax		(446)	893
(c) Prior years		-	-
Total tax expense		**43,163**	**893**
(Loss)/Profit after tax for the year		**1,18,787**	**(74,119)**
Other comprehensive income		-	-
Total comprehensive (Loss) /income for the year		**1,18,787**	**(74,119)**
Earnings per equity share (of Rs.10/- each)			
Basic & diluted			
See accompanying notes forming part of the Standalone financial statements		**14,793**	**(9,230)**

In terms of our report attached
For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

A.V Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

Decision Point Private Limited
Statement of Standalone Cash Flow Statements for the year ended March 31, 2026

Amount in INR Thousand

Particulars	For the year ended 31-March-2026	For the Year ended 31-March-2025
Cash flow from operating activities		
(Loss)/Profit Before tax	1,61,950	(73,226)
Less: Exceptional item	-	-
Adjustments for:		
Provisions	7,575	
Depreciation and amortisation	18,706	19,132
Interest income on deposits with banks and financial institutions	(4,872)	(3,841)
Finance costs	3,762	8,210
Loss on sale of fixed assets	99	-
Unrealised gain on foreign exchange differences	(8,958)	(148)
Deferred Tax Asset(Net)	(446)	
Operating profit before working capital / other changes	**1,77,816**	**(49,873)**
Adjustments for changes in working capital:		
(Increase) in trade receivables	(2,83,436)	2,025
(Increase) in other assets	37,769	(93,970)
Decrease / (Increase) in other financial assets	(191)	1,08,998
Increase / (Decrease) in Current Liabilities	1,19,377	(15,176)
Increase / (Decrease) in Other Liabilities	57,251	(24,368)
Increase / (Decrease) in trade payables	1,206	1,087
Cash generated from operations	**1,09,792**	**(71,277)**
Add: Net Income tax refund/(paid)	(43,163)	1,640
Net cash generated from operating activities (a)	**66,629**	**(69,637)**
Cash flows from investing activities		
Net Sale of property, plant and equipment	(14,240)	2,574
Investments in deposits with banks and financial institutions (net)	(5,556)	-
Interest income on deposits with banks and financial institutions	4,872	3,841
Investment made for acquisition of subsidiary company	(2,431)	(67,576)
Net cash (used in) from investing activities (b)	**(17,355)**	**(61,161)**
Cash flow from financing activities		
Payment of lease liability- Principal portion	(11,523)	(11,603)
Payment of lease liability- Interest portion	(3,762)	(8,210)
Net cash (used in) financing activities (c)	**(15,285)**	**(19,813)**
Net increase / (decrease) in cash and cash equivalents (a) + (b) + (c)	**33,989**	**(1,50,610)**
Effect of exchange differences on foreign currency cash and cash equivalents		-
Cash and cash equivalents at the beginning of the year	33,603	1,84,213
Cash and cash equivalents at the end of the year	**67,592**	**33,603**
Components of cash and cash equivalents		
Cash on hand	-	-
Bank balances	67,592	33,603
Cash and cash equivalents as per Statement of Standalone assets and liabilities	**67,592**	**33,603**

In terms of our report attached
For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

B.K. KHARE & CO Chartered Accountants

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

A.V Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

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

Statement Of Changes In Equity for the year ended March 31, 2026

Note No. 12: Equity

(a) Equity share capital

Particulars	As at 31-March-2026	As at 31-March-2025
Authorized Capital 10,000 equity shares (Previous year 10,000) Equity Shares of Rs. 10/- each	100.00	100.00
Issued, subscribed and Paid up 8,030 equity shares (Previous year 8,030) Equity Shares of Rs. 10/- each	80.30	80.30
Balance as at beginning / end of the year	80.30	80.30

(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	-	-	-	-	-	5,38,435	-	5,38,435	-	5,38,435
Profit/(Loss) for the year						(74,119)		(74,119)		(74,119)
Adjustment on :-								-		
Buyback of shares								-		-
Employee stock options lapsed								-		-
Other Comprehensive Income/(Loss)							-	-		-
Exercise of employee stock options								-		-
As at March 31, 2025	-	-	-	-	-	4,64,316	-	4,64,316	-	4,64,316
Profit/(Loss) for the year						1,18,787		1,18,787		1,18,787
Adjustment on :-								-		-
Change in value of redemption liability						(2,250)		(2,250)		(2,250)
Prior year adjustment								-		-
Employee stock options lapsed								-		-
Other Comprehensive Income/(Loss)							-	-	-	-
Exercise of employee stock options								-		-
As at March 31, 2026	-	-	-	-	-	5,80,853	-	5,80,853	-	5,80,853

See accompanying notes forming part of the Standalone financial statements

In terms of our report attached
For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

B.K. KHARE & CO Chartered Accountants

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

A.V Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

1 Corporate Information

Decision Point Private Limited was incorporated on 19th January 2012 as a Private Limited Company under Companies Act, 1956 with its registered office at 3rd floor, Tower-B3, DLF World Tech Park, National Highway-8, Block-A, Sector-30, Gurugram, Haryana, 122001. The principal activity of the company is Management and technical and other related consulting services.

2 Basis of preparation

This note provides a list of the material accounting policies adopted in the preparation of these Standalone Financial Statements.

A. Statement of compliance

These Standalone financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time.

Details of the Companies accounting policies are included in Note 3.

B. Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The financial statements are presented in Indian Rupee (INR), which is Company's functional and presentation currency. All amounts disclosed in the financial statements and notes have been rounded off to the nearest Rupees in thousands, unless otherwise stated.

C. Basis of measurement

The Standalone financial information have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivative	Fair value
Net defined benefit (asset)/ liability	Fair value of plan assets less present value of defined benefit obligations
Lease liability	Lease liability is measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate at the date of initial application.
Right-to-use asset	Right-to-use asset has been measured as an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet immediately before the date of initial application. Practical expedient on transition to exclude initial direct costs from ROU asset measurement is considered

2 Basis of preparation (continued)

D. Use of estimates and judgments

In preparing the Standalone financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.
Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

E. Measurement of fair values

A number of accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. The Chief Financial Officer has overall responsibility for overseeing all significant fair value measurements.

The Chief Financial Officer regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the Chief Financial Officer assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

3 Material accounting policies

A. Foreign currency transactions

Transactions in foreign currencies are initially recorded by the Company at their functional currency spot rates at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Exchange differences that arise on settlement of monetary items or on reporting at each balance sheet date are recognised as income or expenses in the period in which they arise. Non-monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rates at the date of transaction. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

B. Financial instruments

I) Recognition and initial measurement

Trade receivables and debt securities are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset (except trade receivable, which are recognised initially at transaction price as per Ind AS 115) or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue

Decision Point Private

B.K. KHARE & CO Chartered Accountants

3 Material accounting policies

ii) Classification and subsequent measurement

Financial assets:

On initial recognition, a financial asset is classified as measured at

- amortised cost;
- fair value through other comprehensive income (FVOCI) - debt investment
- fair value through other comprehensive income (FVOCI) - equity investment
- fair value through profit and loss (FVTPL)

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:
a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

A debt investment is measured at fair value through other comprehensive income if it meets both the following conditions and is not designated as FVTPL:
a) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. On initial recognition, the Company may irrevocably designate

Financial assets: Business model assessment

The Company makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and the information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice
- these include whether management strategy focuses on earning contractual interest, maintaining a particular interest rate profile, matching the duration of financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of assets;
- how the performance of the portfolio is evaluated and reported to the Company's management
- the risk that affect the performance of the business model (and the financial assets held with in the business model) and how those risks are managed;
- how managers of the business are compensated
- the frequency, volume and timing of sales of financial assets in prior period, the reasons for such sales and expectations about future sales activity.
-transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Company's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs, as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Comapny considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Company considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable interest rate features;
- prepayment and extension features; and
- terms that limit the Company's claim to cash flows from specified assets

A prepayment feature is consistent with the solely payments of principal and interest criterion if the prepayment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding, which may include reasonable additional compensation for early termination of the contract. Additionally, for a financial asset acquired at a significant discount or premium to its contractual par amount, a feature that pertains or requires prepayment at an amount that substantially represents the contractual par amount plus accrued (but unpaid) contractual interest (which may also include reasonable additional compensation for early termination) is treated as consistent with this criterion if the fair value of the prepayment feature is insignificant at initial recognition.

3 Material accounting policies

B. Financial instruments

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit and loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by the impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in statement of profit and loss. Any gain or loss on derecognition is recognised in statement of profit and loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to statement of profit and loss.

Decision Point Private Limited

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Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or if it is a derivative, or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in statement of profit and loss. Any gain or loss on derecognition is also recognised in statement of profit and loss.

iii) Derecognition

Financial assets:
The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities:
The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

iv) Offsetting
Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

v) Derivative financial instruments
Derivatives are initially measured at fair value. Subsequent to initial recognition, derivatives are measured at fair value, and changes therein are generally recognised in profit or loss.

C. Property, plant and equipment

i) Recognition and initial measurement
Items of property, plant and equipment are measured at cost, (which includes capitalised borrowing costs, if any) less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss.

ii) Subsequent expenditure
Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

3 Material accounting policies (continued)

C. Property, plant and equipment (continued)

iii) Depreciation
Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is recognised in the statement of profit and loss. Freehold land is not depreciated. The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Asset category	Management estimate of useful life	Useful life as per Schedule II
Office equipment	5	5 / 10
Electrical equipment	10	10
Computers	3-5	3 / 6
Furnitures and fixtures	10	10
Vehicles	8	8 / 10
Leasehold improvements	5 to 15	5

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate. Based on management internal evaluation, the management believes that its estimates of useful lives as above best represent the period over which management expects to use such assets.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).

D. Intangible assets

i) Recognition and initial measurement
Intangible assets of the Company comprises of purchased software that are initially measured at cost. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses.

Decision Point Private Limited

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ii) Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates

iii) Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values over their estimated useful lives using the straight-line method, and is included in depreciation and amortisation in Statement of Profit and Loss.

The estimated useful lives are as follows:

Asset category	Management estimate of useful life
Software	3

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

E. Impairment

i) Impairment of financial assets

The Company recognises loss allowances for expected credit losses on financial assets measured at amortised cost.
At each reporting date, the Company assesses whether financial assets carried at amortised cost are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.
Evidence that a financial asset is credit impaired includes the following observable data:
- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or past dues;
- the restructuring of a loan or advance by the Company on terms that the Company would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables which do not contain a significant financing component. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime impairment pattern at each balance sheet date, right from its initial recognition.

The Company always measures the loss allowance for trade receivables at an amount equal to lifetime expected credit loss (ECL). The Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix under simplified approach. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due.

Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets. The gross carrying amount of a financial asset is written
The Company measures loss allowances at an amount equal to lifetime expected credit losses, except for the following, which are measured as 12 month expected credit losses:
Loss allowances for trade receivables and contract assets are always measured at an amount equal to lifetime expected credit losses.
Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.
12-month expected credit losses are the portion of expected credit losses that result from default events that are possible within 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

3 Material accounting policies (continued)
Impairment of financial assets (continued)

In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Company is exposed to credit risk.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company considers a financial asset to be in default when:
- the borrower is unlikely to pay its credit obligations to the Company in full, without recourse by the Company to actions such as realising security (if any is held); or
- the financial asset is more than past due.

Presentation of allowance for expected credit losses in the balance sheet
Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Company's procedures for recovery of amounts due.

ii) Impairment of non-financial assets

The Company's non-financial assets, other than deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are Companyed together into cash-generating units (CGUs). Each CGU represents the smallest Company of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

The Company's corporate assets (e.g., head office building for providing support to various CGUs) do not generate independent cash inflows. To determine impairment of a corporate asset, recoverable amount is determined for the CGUs to which the corporate asset belongs.

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of profit and loss. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or Company of CGUs) on a pro rata basis.

An impairment loss in respect of assets for which has been recognised in prior periods, the Company reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised

Decision Point Private Limited

B.K. KHARE & CO Chartered Accountants

F. Employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

Provident fund: A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Company makes specified monthly contributions towards Government administered provident fund scheme. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss in the periods during which the related services are rendered by employees.

Gratuity: The holding company provides for gratuity, a defined benefit plan (the "Gratuity Plan"), covering eligible employees. The Plan provides payment to vested employees at retirement, death or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company. The Company provides the gratuity benefit through annual contribution to a fund managed by the Life Insurance Corporation of India (LIC). Such contributions are determined by LIC based on actuarial valuation using "projected unit credit method" as at the balance sheet date.

Remeasurement of the net defined benefit liability with respect to Gratuity, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised in OCI. The Company determines the net interest expense / (income) on the net defined benefit liability / (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability / (asset), taking into account any changes in the net defined benefit liability / (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of profit and loss.

3 Material accounting policies (continued)

G. Revenue

The Company is primarily engaged in the business of rendering analytical services.

The Company has revenue from customers. The Company recognizes revenue when it satisfies performance obligations under the terms of its contracts, and control of its services is transferred to its customers in an amount that reflects the consideration the Company expects to receive from its customers in exchange for those services. This process involves identifying the customer contract, determining the performance obligations in the contract, determining the contract price, allocating the contract price to the distinct performance obligations in the contract, and recognizing revenue when the performance obligations have been satisfied. A performance obligation is considered distinct from other obligations in a contract when it (a) provides a benefit to the customer either on its own or together with other resources that are readily available to the customer and (b) is separately identified in the contract.

Taxes assessed by a government authority that are both imposed on and concurrent with a specific revenue-producing transaction, that are collected by the Company from a customer, are excluded from sales.

A performance obligation is satisfied over time if one of the following criteria are met:

Nature of services

The Company generally recognizes revenue for analytical services over time as the Company's performance creates or enhances an asset that the customer controls from fixed price contracts and the customers simultaneously receives and consumes the benefits as and when the milestones are completed as per the terms of the contract. Revenue on time-and-material contracts are recognised as the related services are performed.

The Company has adopted the 'as-invoiced' practical expedient for performance obligation satisfied over time with respect to certain fixed price contracts. It permits an entity to recognize revenue in the amount to which it has a right to invoice the customer if that amount corresponds directly with the value to the customer of the entity's performance completed to date.

Contract assets and liabilities

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Unbilled revenue are classified as contract assets when there is a conditional right to receive cash as per contractual terms.

The term between invoicing and when payment is due is not significant. As a practical expedient, the Company does not assess the existence of a significant financing component when the difference between payment and transfer of deliverables is one year or less.

When the Company receives consideration from a customer prior to performing services to the customer under the terms of a contract, the Company records deferred revenue, which represents a contract liability. The Company recognizes deferred revenue as revenue after the Company has performed services to the customer and all revenue recognition criteria are met.

Contract assets and contract liabilities are reported in a net position on an individual contract basis at the end of each reporting period. Contract assets are classified as current on the balance sheet when the Company expects to complete the related performance obligations and invoice the customers within one year of the balance sheet date, and as long-term when the Company expects to complete the related performance obligations and invoice the customers more than one year out from the balance sheet date. Contract liabilities are classified as current on the balance sheet when the revenue recognition associated with the related customer payments and invoicing is expected to occur within one year of the balance sheet date and as long-term when the revenue recognition associated with the related customer payments and invoicing is expected to occur in more than one year from the balance sheet date.

Contract acquisition/fulfilment costs are generally expensed as incurred except which meet the criteria for capitalisation. The assessment of this criteria requires the application of judgement, in particular when considering if costs generate or enhance resources to be used to satisfy future performance obligations and whether costs are expected to be recovered. Applying the practical expedient, the entity recognises the incremental costs of obtaining contracts as an expense when incurred if the amortisation period of the assets that the entity otherwise would have recognised is one year or less.

The Company records reimbursable out of pocket expenses in both revenue and respective expense head, the goods or services giving rise to the out-of-pocket costs do not transfer a good or service to the customer. Rather, the goods or services are used or consumed by the entity in fulfilling its performance obligation to the customer. Therefore, typical out-of-pocket costs (e.g. travel, meals, lodging) and the reimbursements of such costs from the customer are presented on a gross basis and are included as part of transaction price.

Other Income:

Dividend income is recognised when the right to receive payment is established by the balance sheet date.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the effective interest rate. Interest income is included under the head "other income" in the Statement of Profit and Loss.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:
- the gross carrying amount of the financial asset; or
- the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

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3 Material accounting policies (continued)

H. Leases

The Company assesses whether a contract contains a lease,at inception of a contract. A contract is,or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset,the Company assesses whether: (1)the contract involves the use of an identified asset (2)the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (3) the Company has the right to direct the use of the asset.

As lessee

The Company's lease asset classes primarily consist of leases for buildings (office premises). The Company, at the inception of a contract, assesses whether the contract is a lease or not. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a time in exchange for a consideration.

At the date of commencement of the lease,the Company recognizes a right-of-use asset("ROU")and a corresponding lease liability for all lease arrangements in which it is a lessee,except for leases with a term of twelve months or less(short-term leases) and low value leases.For these short-term and low value leases,the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The Company elected to use the following practical expedients on initial application:
a) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.
b) Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application
c) Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives.They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount(i.e.the higher of the fair value less cost to sell and the value-in-use)is determined on an individual asset basis unless the asset does not generate cashflows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit(CGU) to which the asset belongs.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:
- fixed payments, including in-substance fixed payments.
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date.
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

I. Operating cycle

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

J. Income tax

Income tax comprises current and deferred tax. It is recognised in statement of profit and loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

i) Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

The Holding Company benefits from the tax holiday available for units set up under the Special Economic Zone Act, 2005. These tax holidays are available for a period of fifteen years from the date of commencement of operations. Under the SEZ scheme, the unit which begins providing services on or after April 1, 2005 will be eligible for deductions of 100% of profits or gains derived from export of services for the first five years, 50% of such profits or gains for a further period of five years and 50% of such profits or gains for the balance period of five years subject to fulfilment of certain conditions.

ii) Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax assets including Minimum alternative tax (MAT) are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets - unrecognised or recognised, are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

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3 Material accounting policies (continued)

ii) Deferred tax (continued)

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

Deferred income tax liabilities are recognised for all taxable temporary differences except in respect of taxable temporary differences associated with investments in subsidiaries where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

The Company has availed the tax holiday benefits under section 10AA of the Income Tax Act, 1961 and accordingly, its business income to the extent covered by the section is exempt (to the extent of 50% of the profits earned by the SEZ units) from income tax up-to and including the year ending March 31, 2023. Deferred taxes that are scheduled to reverse during the tax holiday period are not recognised.

K. Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM) of the Company. The CODM is responsible for allocating resources and assessing performance of the operating segments of the Company. For the disclosure on reportable segments see Note 22.

L. Cash and cash equivalents

Cash and Cash equivalents comprise cash, bank balances and bank deposits having original maturity less than three months.

M. Earnings per share

i) Basic earnings per share

Basic earnings per share is calculated by dividing:
a. the net profit attributable to owners of the Company
b. by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares

ii) Diluted earnings per share

Diluted earning per share adjusts the figures used in the determination of basic earnings per share to take into account:
a. the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
b. the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

N. Government grants

Government grants are not recognised until there is reasonable assurance that the Company will comply with the conditions attaching to them and that the grants will be received. Such grants are valued at fair value at the initial recognition.
Government grants are recognised in profit or loss on a systematic basis over the periods in which the Company recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the balance sheet and transferred to profit or loss on a systematic basis over the useful lives of the related assets.
Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company with no future related costs are recognised in profit or loss in the period in which they become receivable.

O. Recent pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

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

Note No. 4 - (i) Property, plant and equipment

Amount in INR Thousand

Description of Assets	Computers	Furniture and Fixtures	Office Equipment	Vehicles	Leasehold Improvements	Total
I. Gross Block						
Balance as at 1 April, 2025	15,229	237	1,435	-	4,257	21,157
Additions by Acquisition	12,870	-	900	-	553	14,324
Additions during the year	-	-	-		-	-
Exchange differences in translating financial statements of foreign operations	-	-	-	-	-	-
(-)Disposals of Assets	1,613			-		1,613
Balance as at 31 March, 2026	**26,486**	**237**	**2,335**	**-**	**4,810**	**33,868**
II. Accumulated depreciation and impairment						
Balance as at 1 April, 2025	10,440	54	277	-	607	11,377
Additions by Acquisition	-	-	-	-	-	-
Depreciation expense for the year	3,732	22	440	-	407	4,602
Exchange differences in translating financial statements of foreign operations	-	-	-	-	-	-
(-)Eliminated on disposal of assets	1,430			-		1,430
Balance as at 31 March, 2026	**12,742**	**76**	**717**	**-**	**1,014**	**14,549**
Net block (I-II)						
Balance as at 31 March, 2026	**13,744**	**160**	**1,618**	**-**	**3,797**	**19,320**
I. Gross Block						
Balance as at 1 April, 2024	14,113	237	617	8,137	4,257	27,360
Additions during the year	3,272	-	818	-	-	4,090
Exchange differences in translating financial statements of foreign operations	-	-	-	-	-	-
(-)Disposals of Assets	2,156	-	-	8,137	-	10,293
Balance as at 31 March, 2025	**15,229**	**237**	**1,435**	**-**	**4,257**	**21,157**
II. Accumulated depreciation and impairment						
Balance as at 1 April, 2024	7,908	31	146	1,692	203	9,979
Depreciation expense for the year	4,439	23	131	30	404	5,027
Exchange differences in translating financial statements of foreign operations	-	-	-	-	-	-
(-)Eliminated on disposal of assets	1,907	-	-	1,722	-	3,629
Balance as at 31 March, 2025	**10,440**	**54**	**277**	**-**	**607**	**11,377**
Net block (I-II)						
Balance as at 31 March, 2025	**4,789**	**183**	**1,158**	**-**	**3,650**	**9,780**

Decision Point Private Limited

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

Note No. 4 - (ii) Right-of-use assets

Amount in INR Thousand

Asset Description	Gross carrying amount				Accumulated depreciation/impairment				Net carrying amount	
	April 1, 2025	Additions	Deletions/ adjustments	Mar 31, 2026	April 1, 2025	Charge	Accumulated depreciation on disposals	Mar 31, 2026	Mar 31, 2026	Mar 31, 2025
Building	70,524			70,524	24,039	14,105		38,144	32,380	46,485
Total	70,524	-	-	70,524	24,039	14,105	-	38,144	32,380	46,485

Asset Description	Gross carrying amount				Accumulated depreciation/impairment				Net carrying amount	
	April 1, 2024	Additions	Deletions/ adjustments	Mar 31, 2025	April 1, 2024	Charge	Accumulated depreciation on disposals	Mar 31, 2025	Mar 31, 2025	Mar 31, 2024
Building	70,524			70,524	9,934	14,105		24,039	46,485	60,590
Total	70,524	-	-	70,524	9,934	14,105	-	24,039	46,485	60,590

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

Note No. 5 - 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			1	-
Investments in mutual funds	-	-	-	-
Investments in Equity Instruments	-	-		
Investment in Subsidiary				80
Investment in US Entity	-	80	-	2,39,666
Investment in Latam	-	2,39,665	-	-
Investment in Dubai	-	2,432		
Total	-	2,42,177	1	2,39,746

Note No. 6 - Other financial assets

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Security Deposits	-	10,966	-	10,278
In deposits (with original maturity of more than 12 months)	-	-	-	497
Interest accrued on bank deposits	-	-	-	-
Other receivables	-	-	-	-
Total	-	10,966	-	10,775

Note No. 7(a) - Deferred tax assets

Particulars	As at 31-March-2026	As at 31-March-2025
Deferred tax assets	870	424
Deferred tax liabilities	-	-
Net deferred tax assets	870	424

Deferred tax assets as on 31-March-2026

Particulars	Balance as on 01.04.2025	CY charge / (credit) thru PL	Balance as on 31.03.2026
On difference between book balance and tax balance of Property, plant and equipment	(391)	424	33
ROU	563	274	837
Others	220	(220)	-
Allowance for doubtful debts	31	(31)	-
Total	423	447	870

Effective Tax rate Vs Corporate tax rate reconciliation

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Profit Before Tax for the year	1,61,950	(73,226)
Current Tax - at statutory rates	40,763	(18,431)
Impact of permanent differences and Losses	2,400	19,324
Total tax expense	43,163	893

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

Note No. 7 (b) Other tax assets (net)

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Other tax assets (net)	91,087	81,390

Note No.8 - Trade receivables

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Trade receivables :				
- Unsecured Considered good	4,86,518		2,03,082	
- Unsecured Considered doubtful	-	-	-	-
Total Receivables	4,86,518	-	2,03,082	-
Allowance for doubtful receivables	-		-	
Total	4,86,518	-	2,03,082	-

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)	2,28,614	-	55,421	-
- Others	2,57,904	-	1,47,661	-
Total	4,86,518	-	2,03,082	-

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	3,41,919	-	-	-	-	3,41,919
Unbilled trade receivables	1,44,599					
Total	4,86,518	-	-	-	-	3,41,919

Note No.9 - 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	60,875	32,216
In deposit accounts(with original maturity of 3 months or less)	-	1,387
Cash in transit	6,717	-
Total	67,592	33,603
Other bank balances		
In deposits (with original maturity of more than 3 months but less than 12 months)	45,250	39,694
In deposits (with original maturity of more than 12 months)	-	-
Total	45,250	39,694

Note No. 10(a) - Other current assets

Particulars	As at 31-March-2026	As at 31-March-2025
Balances with Govt Authorities	4,733	7,122
Prepaid Expenses	2,704	7,774
Advance to Employees	409	577
Other Receivables	719	124
Advance to suppliers	79	681
Total	8,644	16,277

Note No. 10 (b) Contract Assets

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Opening Balance	43,271	9,090
Revenue recognised during the year but not billed	12,398	43,271
Amounts Billed	(43,271)	(9,090)
Total	12,398	43,271

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

Note No. 11 Lease Liabilities

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Current lease liabilities	15,082	11,526
Non-current lease liabilities	24,243	39,324
Total Lease Liabilities	39,324	50,850
Maturity analysis - contractual undiscounted cash flows		
Not later than one year	17,752	15,288
Later than one year and not later than five years	25,526	43,278
More than five years		
Total undiscounted lease liabilities	43,278	58,566
Amounts recognised in statement of profit or loss		
Interest on lease liabilities	3,762	4,721
Amortisation of right of use assets	14,105	14,105
Expenses relating to short-term leases	1,696	765
Total expenses	19,563	19,590
Amounts recognized in the statement of cash flows		
Total cash outflow towards lease payments (excluding short-term leases)	15,288	16,324

Note No. 13 : Provisions

Particulars	As at 31-March-2026		As at 31-March-2025	
	Current	Non-Current	Current	Non-Current
Provision for employee benefits :	-	-	-	-
Gratuity	10,275	4,696	-	7,335
Other provisions	20,588	-	20,649	-
Total	30,863	4,696	20,649	7,335

Note No. 14 : 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	1,670		505	
Trade payable - Other than micro and small enterprises	7,527		5,234	
Amounts payable to related parties (Refer Note 29)				
Other payables				
Total	9,197	-	5,739	-

(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	1,670			1,670
(ii) Others	7,527			7,527
Total	9,197	-	-	9,197

Note No. 15(a): Other current liabilities

Particulars	As at 31-March-2026	As at 31-March-2025
Dues to statutory authorities	4,759	(230)
Employee benefits payable	1,96,757	85,329
Provision for Expenses	-	-
Other Liability	33,911	30,951
Advance from customers	-	0
	-	-
Total	2,35,427	1,16,049

Note No. 15 (b) Contract Liabilities

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Opening Balance	4,568	3,646
Amounts billed but not yet recognized as revenues	8,973	4,568
Revenues recognized related to the opening balance of deferred revenue	(4,568)	(3,646)
Total	8,973	4,568

Note No. 15 (c) Current tax liabilities (net)

Particulars	for the year ended 31-March-2026	for the year ended 31-March-2025
Current tax liabilities (net)	1,07,788	54,941

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

Note No.16 - Revenue from operations

Amounts in Thousands

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
Revenue from International projects	7,71,201	4,82,189
Revenue from Domestic projects	1,25,798	85,568
	8,96,999	**5,67,757**

Note No.17 - Other income

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Interest Income	688	642
(b) Net gain on foreign currency transactions	8,958	1,900
(c) Incentive Income	-	-
(d) Gain on sale of investment	-	2,687
(e) Financial assets measured at FVTPL - net change in fair value	-	(2,631)
(f) Interest on Fixed deposit	4,872	3,841
(g) Interest on IT Refund	1,279	1,703
(h) Other income	1,196	2,844
(i) Gain on sale of fixed asset	-	246
Total	**16,994**	**11,232**

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

Note No.18 - Employee benefits expense

Amounts in Thousands

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Salaries and wages, including bonus	5,87,735	5,17,951
(b) Contribution to provident and other funds (Refer Note 27)	18,453	6,272
(c) Staff welfare expenses	9,788	5,914
Total	**6,15,975**	**5,30,137**

Note No.19 - Finance costs

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Interest on lease liabilities	3,762	4,721
(b) Interest - Others	7	122
(c) Interest Cost on Retention Bonus	15,618	3,367
Total	**19,387**	**8,210**

Note No.20 - 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	4,602	5,027
(b) Amortization of ROU Assets	14,105	14,105
Total	**18,706**	**19,132**

Note No.21 - Other expenses

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(a) Rent	1,696	765
(b) Rates and taxes	4,202	1,811
(c) Repairs and maintenance-others	2,221	1,360
(d) Power and fuel	4,825	5,949
(e) Commission to Directors	-	-
(f) Professional charges (refer note below)	21,364	33,209
(g) Postage, telephone and fax	1,193	620
(h) Insurance	38	97
(i) Traveling & conveyance expenses	21,720	20,754
(j) Business Promotion Expenses	477	2,551
(k) Bad debts / unbilled revenue written off	-	-
(l) Processing Charges	337	281
(m) Net loss on foreign currency transactions	-	1,751
(n) Loss on sale of fixed assets	99	1,894
(o) Miscellaneous expenses	3,549	469
(p) Office Maintenance	-	-
(q) Training Expenses	542	1,258
(r) CSR Expenses	3,050	3,990
(s) Software and Technology expenses	32,662	17,977
(t) Prior period expense	-	-
Total	**97,975**	**94,736**

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

Note No. 22 - Segment information

The Chief Executive Officer is also the Chief Operating Decision Maker (CODM) and reviews the performance of the Company.

The CODM monitors the operating results of the business for the purpose of making decisions about resource allocation and performance assessment using profit or loss and return on capital employed.

The Company has a single reportable business segment viz. income from consultancy services for the purpose of Accounting Standard 108 on Segment Reporting.

Geographic information

The Company is domiciled in India. The amount of its revenue from external customer broken down by location of the customers and information about its non-current assets other than financial instruments, deferred tax assets, post employment benefit asset by location are detailed below:

Amounts in Thousands

Geographic information	Year Ended 31-March-2026	Year Ended 31-March-2025
Revenue from external customers		
India	3,19,637	85,568
Outside India	5,77,361	4,82,189
Total revenue per statement of profit or loss	**8,96,999**	**5,67,757**

Outside India	**5,77,361**	**4,82,189**
United States of America	2,20,749	1,90,533
United Kingdom	53,512	32,736
Singapore	57,615	87,709
Latam	2,12,978	1,26,930
Mexico	-	-
Germany	-	16,012
Others	32,508	28,269

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

Note No.23 - Earnings per Share

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
	Per Share	Per Share
Basic/Diluted Earnings per share	**14,793**	**(9,230)**
From continuing operations (Rs.) per share	14,793	(9,230)

Basic earnings per share

The earnings and weighted average number of ordinary shares used in the calculation of basic earnings per share are as follows:

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
(Loss)/Profit for the year after tax	1,18,787	(74,119)
Weighted average number of equity shares	8,030	8,030
Earnings per share - Basic & Diluted (of Rs. 10 each)	**14,793**	**(9,230)**

Note No.24 - Ratios

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
Current Ratio	1.52	1.57
Debt-Equity Ratio	-	-
Debt Service Coverage Ratio	10.32	(5.59)
Return on Equity Ratio	20.45%	-15.96%
Trade Receivables turnover ratio	0.65	0.52
Net capital turnover ratio	4.21	4.64
Net profit ratio	13.24%	-13.05%
Return on Capital employed	31.21%	-14.00%

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Decision Point Private Limited

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

Note No. 25 - Disclosure of interest in Subsidiaries

(a) Details of the Company's subsidiaries at the end of the reporting period are as follows:

Name of the Subsidiary	Principal Activity	Place of Incorporation and Place of Operation	Proportion of Ownership Interest and Voting power held by the Company		Quoted (Y/N)
			31-March-2026	31-March-2025	
Decision Point Analytics Inc	Revenue growth management analytics services	USA	100%	100%	N
Decision Point LatAm S.P.A		Latam	100%	100%	N
Decision Point LATAM		Mexico	100%	100%	N
Decision Point Analytics L.L.C-FZ		Dubai	100%	100%	N

(b) Summarized financial information in respect of each of the Company's subsidiaries. The summarized financial information below represents amounts before intragroup eliminations.

Amounts in Thousands

Particulars	DP USA	DP Latam	DP Mexico	DP Dubai
	31-Mar-26	31-Mar-26	31-Mar-26	31-Mar-26
Share Capital	93	1,58,106	5	2,544
Reserves & surplus	23,438	(1,81,122)	1,47,360	(772)
Total assets	1,25,360	1,66,334	1,79,967	2,067
Total Liabilities	(1,25,360)	(1,66,334)	(1,79,967)	(2,067)
Turnover	2,40,692	4,05,825	3,56,264	2,509
Profit/(Loss) before taxation	20,006	38,206	38,298	(740)
Provision for taxation	6,121	(865)	115	-
Profit/(Loss) after taxation	13,884	39,071	38,183	(740)

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

Note No. 26 - Employee benefits

(a) Defined Contribution Plan

The Company has recognized INR 39.04 Lakhs towards Company's Contribution to Provident Fund in the Statement of Profit and Loss.

(b) Defined Benefit Plans:

Gratuity

Gratuity payable as per Payment of Gratuity Act, 1972. In terms of the same Gratuity is computed by multiplying last drawn salary (Basic salary) by completed years of continuous service with part thereof in excess of six months and again by 15/26. The Gratuity Act provides for a vesting period of 5 years for withdrawal and retirement and ceiling of Rs.20,00,000/-. However if the enterprise has more favourable terms in these regard, the same is to be adopted.

Investment risk

The present value of the defined benefit plan liability (denominated in Indian Rupee) is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds.

Interest risk

A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's debt investments.

Longevity risk

The present value of defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

Salary risk

The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

The significant actuarial assumptions used for the purposes of the actuarial valuations were as follows:

Particulars	Valuation as at	
	31-March-2026	31-March-2025
Expected rate(s) of salary increase	8%	8%
Average Longevity	30.49	30.91

The expected rate of return on plan assets is based on the average long term rate of return expected on investments of the fund during the estimated term of obligation.

The estimate of future salary increases, considered in actuarial valuation, takes account of inflation, seniority, priority and other relevant factor, such as supply and demand in the employment market.

Defined benefit plans – as per actuarial valuation on March 31, 2026

Rupees in Thousands

Particulars	31-Mar-26	
	Year ended	
	31-March-2026	31-March-2025
Ia. Expense recognized in the Statement of Profit and Loss for the year ended 31st March:	**10,253.90**	**7,467.52**
1. Current service cost	8,196.68	5,929.44
2. Past Service Credit		
3. Interest cost	2,057.23	1,538.08
Ib. Included in other Comprehensive Income	**6,065.20**	**975.23**
1. Return on plan assets	961.80	-
2. Actuarial (Gain)/Loss on account of :		
- Demographic Assumptions	-	-
- Financial Assumptions	(1,083.34)	205.89
- Experience Adjustments	6,186.75	769.34

Decision Point Private Limited

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

Rupees in Lakhs

Particulars	31-Mar-26 Year ended	
	31-March-2026	31-March-2025
Amounts recognized in comprehensive income in respect of these defined benefit plans are as follows:		
Current Service Cost	81.97	59.29
Past service cost and (gains)/ losses from settlements	-	-
Net interest expense	5.13	15.38
Components of defined benefit costs recognized in profit or loss	**87.09**	**74.68**
Remeasurement on the net defined benefit liability		
Return on plan assets (excluding amount included in net interest expense)	9.62	-
Actuarial gains and loss arising form changes in financial assumptions	(10.83)	2.06
Actuarial gains and loss arising form experience adjustments	61.87	7.69
Actuarial gains and loss arising form demographic adjustments	-	-
Others (describe) (expected return on plan assets)	-	-
Components of defined benefit costs recognized in other comprehensive income	60.65	9.75
Total	**147.75**	**84.43**
I. Net Asset/(Liability) recognized in the Balance Sheet as at 31st March		
1. Present value of defined benefit obligation as at 31st March	441.44	296.58
2. Fair value of plan assets as at 31st March	221.34	223.23
3. Surplus/(Deficit)	**220.09**	**73.35**
4. Current portion of the above	102.76	60.13
II. Change in the obligation during the year ended 31st March		
1. Present value of defined benefit obligation at the beginning of the year	296.58	212.15
2. Expenses Recognized in Profit and Loss Account		74.68
- Current Service Cost	81.97	
- Past Service Cost		
- Interest Expense (Income)	20.57	
3. Recognized in Other Comprehensive Income		
Remeasurement gains / (losses)		
- Actuarial Gain (Loss) arising from:		
i. Demographic Assumptions	-	-
ii. Financial Assumptions	(10.83)	2.06
iii. Experience Adjustments	61.87	7.69
4. Benefit payments	(8.71)	-
5. Present value of defined benefit obligation at the end of the year	**441.44**	**296.58**
III. Change in fair value of assets during the year ended 31st March		
1. Fair value of plan assets at the beginning of the year	223.23	-
2. Add/(Less) on account of Scheme of Arrangement/ Business Transfer	-	-
3. Expenses Recognized in Profit and Loss Account	-	-
- Expected return on plan assets	15.45	-
4. Recognized in Other Comprehensive Income	-	-
Remeasurement gains / (losses)	-	-
- Actual Return on plan assets in excess of the expected return	(9.62)	-
- Others (specify)	-	-
5. Contributions by employer (including benefit payments recoverable)	1.00	223.23
6. Benefit payments	(8.71)	-
7. Fair value of plan assets at the end of the year	**221.34**	**223.23**
IV. The Major categories of plan assets		
- Plan assets by category		
With Insurer		
V. Actuarial assumptions		
1. Discount rate	7.81%	7.04%
2. Expected rate of return on plan assets	0.00%	0.00%
3. Attrition rate		

On November 21, 2025, the Government of India notified the four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively "new Labour Codes") – consolidating 29 existing labour laws. In accordance with the new Labour Codes, there is material impact of Rs. 1,35,49,856 on retirement benefits. The Company continues to monitor developments on the Rules to be notified by regulatory authorities, including clarifications / additional guidance from authorities, and will continue to assess the accounting implications, basis such developments / guidance

Decision Point Private Limited

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Note No. 27 - Fair Value Measurement

Fair value of financial assets and financial liabilities that are not measured at fair value

Particulars	As at 31-March-2026		As at 31-March-2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets				
Financial assets carried at Amortized Cost				
- investments in Equity	2,42,177		2,39,746	
- trade and other receivables	4,86,518		2,03,082	
- cash and cash equivalents	67,592	-	33,603	
- other bank balances	45,250		39,694	
- other Financial Assets	-		-	
Total	8,41,538	-	5,16,124	-
Financial liabilities				
Financial liabilities held at amortized cost				
- Borrowings	-		-	
- Trade and other payables	9,197		5,739	
Total	9,197	-	5,739	-

Particulars	Fair value hierarchy as at 31-March-2026			
	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets carried at Amortized Cost				
- investments in Equity	2,42,177			2,42,177
- trade and other receivables	4,86,518			4,86,518
- cash and cash equivalents	67,592			67,592
- other bank balances	45,250			45,250
- Other Financial Assets	-			-
Total	8,41,538	-	-	8,41,538
Financial liabilities				
Financial Liabilities carried at amortized cost				
- trade and other payables	9,197			9,197
Total	9,197	-	-	9,197

Particulars	Fair value hierarchy as at 31-March-2025			
	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets carried at Amortized Cost				
- investments in Equity	2,39,746			2,39,746
- loans to related parties	-			-
- trade and other receivables	2,03,082			2,03,082
- deposits and similar assets	-			-
- cash and cash equivalents	33,603			33,603
- other bank balances	39,694			39,694
- Other Financial Assets	-			-
Total	5,16,124	-	-	5,16,124
Financial liabilities				
Financial Liabilities carried at amortized cost				
-Borrowings from bank				
- trade and other payables	5,739		-	5,739
Total	5,739	-	-	5,739

The fair values of the financial assets and financial liabilities included in the level 2 and level 3 categories above have been determined in accordance with generally accepted pricing models based on a discounted cash flow analysis, with the most significant inputs being the discount rate that reflects the credit risk of counterparties.

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

Note No.28 - Related party disclosures

a) Names of related parties and nature of relationship (for the period 1.4.2025 to 31.3.2026)

Sl. No.	Particulars *	Nature of relationship
1	Decision Point Analytics Inc	Wholly -owned subsidiary
2	Decision Point LatAm S.P.A	Wholly -owned subsidiary
3	Decision Point LATAM, Mexico	Step Down Subsidiary
4	Decision Point Analytics L.L.C-FZ, Dubai	Wholly -owned subsidiary
5	Latent View Analytics Limited	Holding Company
6	LatentView Analytics Corporation	Subsidiary of Holding company
7	LatentView Analytics UK Limited	Subsidiary of Holding company
8	N.S. Ravi Shankar	Key Managerial Personnel
9	Rajesh Gupta (Till 30th June 2024)	Key Managerial Personnel
10	Pankaj Krishna and Associates (Till 30th June 2024)	Firm in which a Director is a partner
11	Neeraj agarwal (Till 30th June 2024)	Relative of a director

* only those parties with whom there were transactions.

b) Details of related party transactions as at year ended 31-March-2026 and balances outstanding as at 31-March-2026

Amounts in Thousands

S. No.	Name of Related Party	Nature of Transaction	For the year ended 31 March 2026	For the year ended 31 March 2025	Closing Balance as on 31 March 2026	Closing Balance as on 31 March 2025
1	2	3	4	5	6	7
1	N.S. Ravi Shankar	Salary & Bonus	9,687	9,075	7,312	-
2	Rajesh Gupta (Till 30th June 2024)	Salary & Bonus	-	2,700	-	-
3	LatentView Analytics Corporation	Services rendered	2,42,310	-	49,403	-
4	Latent View Analytics Limited	Services rendered	21,671	-	-	-
5	LatentView Analytics UK Limited	Services rendered	28,607	-	12,115	-
6	Decision Point LatAm S.P.A	Services rendered	2,12,978	48,293	1,31,630	10,651
7	Decision Point Analytics Inc	Services rendered	81,948	41,256	23,091	44,770
8	Decision Point Analytics Inc	Import of Services	-	4,369	-	-
9	Neeraj agarwal (Till 30th June 2024)	Consultancy services	-	72	-	-
10	Pankaj Krishna and Associates (Till 30th June 2024)	Consultancy services	-	11	-	-

Decision Point Private Limited

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

Note No. 29 - Additional Information to the Financial Statements

i) Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

There are no overdue amounts payable to Micro, Small and Medium Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, as at the reporting date or anytime during the year and hence no interest has been paid or payable accordingly no additional disclosures have been made.

Sl. No.	Particulars	As at 31-March-2026	As at 31-March-2025
1.	Dues remaining unpaid - Principal - Interest	- -	- -
2.	Interest paid in terms of Section 16 of the MSMED Act along with the amount of payment made to the supplier beyond the appointed day during the year Principal paid beyond the appointed date Interest paid in terms of Section 16 of the MSMED Act	-	-
3.	Amount of interest due and payable for the period of delay on payments made beyond the appointed day during the year	-	-
4.	Further interest due and payable even in the succeeding years until such date when the interest due as above are actually paid to the small enterprises	-	-
5.	Amount of interest accrued and remaining unpaid		

ii) Earnings in foreign exchange (on accrual basis)

Amounts in Thousands

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
Consultancy fees	5,39,860	4,82,189
Total	**5,39,860**	**4,82,189**

iii) Expenditure in foreign currency (on accrual basis)

Particulars	For the year ended 31-March-2026	For the year ended 31-March-2025
Travel	5,516	-
Total	**5,516**	-

Note No.30 - Contingent Consideration

Pursuant to the Share Purchase Agreement (SPA) signed by the Holding Company (the 'acquirer') Latent View Analytics Limited on March 28, 2024 read along with amendment to the SPA dated July 1, 2024 , for the acquisition of the Company and its subsidiaries (the "DP Group" or the "acquiree"), (a Company in the space of AI- Led Business Transformation and Revenue Growth Management), the Consideration paid in cash (net of working capital) for acquisition on July 01, 2024 (acquisition date) of 70% of the paid-up equity capital of the Company amounted to ₹3,315 million. During the year, based on the conditions and valuation principles mentioned in the SPA, the Holding Company had acquired an additional 10% stake in DP Group and paid a consideration of ₹ 11.09 million and was expected to acquire remaining 20% stake by April 30, 2026, subject to satisfaction of the conditions and valuation principles mentioned in SPA.

The proposed acquisition has not been completed due to difference in the interpretation of the SPA, between the Company and the selling shareholders, relating to consideration payable as per the SPA. The amount claimed by the Company's shareholders in this regard is INR 2,203.30 million.

Pursuant to the Share Purchase Agreement (SPA) entered into by the Company with the erstwhile shareholders of its Subsidiary Company, DP Latam on April 29, 2024, subject to the terms and conditions set forth in the above mentioned DP India SPA on the 2025 and 2026 Completion Date, the Purchaser shall pay to the Sellers an amount equivalent to 4.5% of the Total Earn Out payable by Latent View, the Holding Company to the DP Group. Accordingly, an amount of Rs 99 million (representing 4.5% of INR 2,203. 30 million) is payable.

Considering the contractual obligations and management's best estimate of the obligation, the Company continues to carry a liability amounting to Rs 31.66 million in Standalone financial statements.

Based on Holding Company's management's assessment, supported by external legal opinion, the consideration payable can be up to a maximum of INR 703.46 million and the Holding Company believes it has a reasonable basis to support its position. The maximum amount payable by the Company to DP Latam based on the assessment of the Holding Company amounts to Rs 31.66 million (4.5% of Rs 703.46 million). However, the ultimate outcome of the said matter remains uncertain as on date and will be determined based on the resolution in accordance with the process set out in the SPA.

Decision Point Private Limited

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

Note No. 31 - Other Notes

i. The Company did not have any other pending litigation which would impact its financial position.
ii. The Company did not have any material foreseeable losses on long term contracts and the Company has not entered into any derivative contracts.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
iv. The provisions of Section 135 of Companies Act, 2013 is applicable to the Company in the current year(Refer note no. 32).
v. Donations made to political parties - Rs. Nil (Previous year -Rs. Nil)
vi. No material events have occurred after the Balance Sheet date and up to the approval of the financial statements
vii. The disclosure on the following matters required under Schedule III as amended not being relevant or applicable in case of the Company, same are not covered such as

a. The Company has not traded or invested in crypto currency or virtual currency during the financial year
b. There are no transaction which have not been recorded in the books.
c. No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions
d. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority
e. The Company has not entered into any scheme of arrangement
f. No Registration or satisfaction of charges are pending to be filed with ROC.

viii. (a) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) No funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ix. No working capital has been sanctioned in excess of five crore rupees, in aggregate from any bank including fund and non fund based faiclity.

x. The company has no transactions with companies struck off under the Companies Act.
xi. The figures for previous year have been regrouped wherever necessary to confirm to current year's grouping

Note No. 32 - Corporate social responsibility ('CSR') expenditure

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Details of corporate social responsibility expenditure		
(a) Amount required to be spent during the year	3,050	3,990
(b) Amount spent during the year		
(i) Construction/ acquisition of any asset	-	-
(ii) On purposes other than (i) above	3,050	3,990
(c)Less: Amount spent in excess of the requirement carried forward and included as part of prepaid expenses, in note 9 above, for set off against the obligation of immediately succeeding three financial years	-	-
(d) Total Expenditure towards corporate social responsibility	3,050	3,990
(e) Shortfall at the end of the year	-	-
(f) Total of previous years shortfall	-	-
(g) Reason for shortfall	Not applicable	Not applicable
(h) Nature of CSR activities	Primary focus is Education and livelihood and Secondary focus is	
(i) Details of related party transactions in relation to CSR expenditure as per relevant Accounting Standard:	Not applicable	Not applicable

Note No. 33 - Approval of Standalone financial statements
The financial statements were approved for issue by the Board of Directors on **12th May 2026.**

In terms of our report attached
For B.K. Khare & Co
Chartered Accountants
ICAI Firm Registration No. 105102W

Karthik Srinivasan
Partner
Membership No.215782

Place : Chennai
Date : 12 May 2026

For and on behalf of the Board of Director
Decision Point Private Limited
CIN: U67190HR2012PTC130722

Sundara Rajan Sethuraman
Director
DIN No - 10720836

Place : San Francisco
Date : 12 May 2026

A.V Venkatraman
Director
DIN No - 01240055

Place : Chennai
Date : 12 May 2026

B.K. KHARE & CO Chartered Accountants