Digitalagility S. DE R.L. de C.V .

Condensed Interim Balance Sheet as at June 30, 2026

(All amounts are in INR million unless otherwise stated)

	Notes	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
ASSETS				
Non-current assets				
Other non-current financial assets	6	-	1.16	-
	(A)	**-**	**1.16**	**-**
Current assets				
Financial assets				
- Trade receivables	7	0.73	17.75	0.73
- Cash and cash equivalents	8	5.14	13.31	5.46
	(B)	**5.87**	**31.06**	**6.19**
TOTAL ASSETS	**(A) +(B)**	**5.87**	**32.22**	**6.19**
EQUITY AND LIABILITIES				
EQUITY				
Equity share capital	9 A	0.04	0.04	0.04
Other equity	9 B	(4.37)	(69.21)	(79.22)
	(A)	**(4.33)**	**(69.17)**	**(79.18)**
LIABILITIES				
Non- current liabilities				
Financial liabilities				
- Borrowings	10	-	-	75.10
	(B)	-	-	**75.10**
Current liabilities				
Financial liabilities				
- Borrowings	10	-	66.22	-
- Trade payables	11	5.05	28.27	5.23
Other current liabilities	12	5.15	6.90	5.06
	(C)	**10.20**	**101.39**	**10.29**
TOTAL EQUITY AND LIABILITIES	**(A)+(B)+(C)**	**5.87**	**32.22**	**6.19**
Summary of material accounting policy information	1-3			
The accompanying notes are an integral part of the condensed interim financial statements	4-23			

As per our report of even date attached

For B S R & Co. LLP
Chartered Accountants
Firm Registration No.: 101248 W/W-100022

Swapnil Dakshindas
Partner
Membership No: 113896

Place: Pune
Date : July 30, 2026

For and on behalf of the Board of Directors of
Digitalagility S. DE R.L. de C.V .

Pravin Tarde
Manager

Place :- USA
Date : July 30, 2026

Digitalagility S. DE R.L. de C.V .

Condensed Interim Statement of Profit and Loss for the quarter ended June 30, 2026

(All amounts are in INR million unless otherwise stated except earnings per share)

	Notes	For the quarter ended		For the year ended
		June 30, 2026	June 30, 2025	March 31, 2026
Income				
Revenue from operations	13	-	3.17	3.21
Other income	14	77.49	5.22	11.79
Total income (A)		**77.49**	**8.39**	**15.00**
Expenses				
Finance costs	15	-	0.60	2.40
Other expenses	16	0.08	1.54	5.93
Total expenses (B)		**0.08**	**2.14**	**8.33**
Profit before tax (A - B)		**77.41**	**6.25**	**6.67**
Tax expense				
Current tax		-	-	-
Deferred tax charge		-	-	-
Total tax expense		**-**	**-**	**-**
Net profi for the quarter/year (C)		**77.41**	**6.25**	**6.67**
Other comprehensive income				
Items that will be reclassified to profit or loss				
- Exchange differences on translation from functional currency to reporting currency		(2.56)	(5.87)	(16.30)
Total other comprehensive income for the quarter/year (D)		**(2.56)**	**(5.87)**	**(16.30)**
Total comprehensive income for the quarter/year (C) + (D)		**74.85**	**0.38**	**(9.63)**
Earnings per equity share	17			
[Nominal value of share: MXN 1] (Previous period: MXN 1)				
Basic (In ₹)		7,741	625	667
Diluted (In ₹)		7,741	625	667
Summary of material accounting policy information	1-3			
The accompanying notes are an integral part of the condensed interim financial statements	4-23			

As per our report of even date attached

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Pravin Tarde
Manager

Place :- USA
Date : July 30, 2026

Digitalagility S. DE R.L. de C.V .

Condensed Interim Statement of Cash flow for the quarter ended June 30, 2026

(All amounts are in INR million unless otherwise stated)

		For the quarter ended		For the year ended
		June 30, 2026	June 30, 2025	March 31, 2026
Profit before tax		**77.41**	**6.25**	**6.67**
Adjustments for:				
Unrealised foreign exchange gain		(2.75)	(10.87)	(17.20)
Excess Provision written back		-	-	(0.48)
Deposits written off		(74.98)		
Provision for doubtful debts (net)		-	-	(2.39)
Finance costs		-	0.60	2.40
Operating (loss) before working capital changes		**(0.32)**	**(4.02)**	**(11.00)**
Movements in working capital :				
(Increase) / decrease in trade receivables		(0.00)	(3.09)	16.13
(Increase) / decrease in other current financial assets and other current assets		-	(0.72)	0.50
Increase /(decrease) in trade payables and current liabilities		-	10.97	(3.22)
Increase/(Decrease) in other financial liabilities		-	5.28	-
Increase /(decrease) in current liabilities		-	0.69	(1.15)
Operating(loss)/ profit after working capital changes		**(0.32)**	**9.11**	**1.25**
Direct taxes paid (net of refunds)		-	-	-
Net cash flow generated from operating activities	**(A)**	**(0.32)**	**9.11**	**1.25**
Cash flow from investing activities				
Net cash generated from investing activities	**(B)**	**-**	**-**	**-**
Cash flow from financing activities				
Net cash generated from financing activities	**(C)**	**-**	**-**	**-**
Net (decrease) / increase in cash and cash equivalents (A + B+C)		**(0.32)**	**9.11**	**1.25**
Cash and cash equivalents as at beginning of the period		5.46	4.20	4.20
Cash and cash equivalents at the end of the period		**5.14**	**13.31**	**5.46**

Components of cash and cash equivalents	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Balances with banks			
- on current account	5.14	13.31	5.46
Cash and cash equivalents	**5.14**	**13.31**	**5.46**

Summary of material accounting policy information 1-3

The accompanying notes are an integral part of the condensed interim financial statements 4-23

As per our report of even date attached

For B S R & Co. LLP
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Firm Registration No.: 101248 W/W-100022

Swapnil Dakshindas
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Place: Pune
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For and on behalf of the Board of Directors of
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Pravin Tarde
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Place :- USA
Date : July 30, 2026

Digitalagility S. DE R.L. de C.V .

Condensed Interim Statement of Changes in Equity for the quarter ended June 30, 2026

(All amounts are in INR million unless otherwise stated)

A. Share capital

Balance as at April 01, 2026	Changes in equity share capital during the quarter	Balance as at June 30, 2026
0.04	-	0.04
0.04	**-**	**0.04**

Balance as at April 01, 2025	Changes in equity share capital during the quarter	Balance as at June 30, 2025
0.04	-	0.04
0.04	**-**	**0.04**

Balance as at April 01, 2025	Changes in equity share capital during the year	Balance as at March 31, 2026
0.04	-	0.04
0.04	**-**	**0.04**

B. Other Equity

Particulars	Retained earnings	Items of other comprehensive income	Total
		Foreign currency translation reserve	
Balance at April 01, 2026	**(60.82)**	**(18.40)**	**(79.22)**
Net profit for the period	77.41	-	77.41
Foreign currency translation	-	(2.56)	(2.56)
Balance at June 30, 2026	**16.59**	**(20.96)**	**(4.37)**
Balance at April 01, 2025	**(67.49)**	**(2.10)**	**(69.59)**
Net loss for the period	6.25	-	6.25
Foreign currency translation	-	(5.87)	(5.87)
Balance at June 30, 2025	**(61.24)**	**(7.97)**	**(69.21)**
Balance at April 01, 2025	**(67.49)**	**(2.10)**	**(69.59)**
Net loss for the period	6.67	-	6.67
Foreign currency translation	-	(16.30)	(16.30)
Balance at March 31, 2026	**(60.82)**	**(18.40)**	**(79.22)**

Nature and purpose of reserves

a) Retained Earnings

This reserve represents undistributed accumulated earnings of the Company as on the balance sheet date.

a) Foreign currency translation reserve

The exchange differences arising from the translation of financial statements of foreign operations from functional currency into reporting currency is recognised in other comprehensive income, and is presented within equity in the foreign currency translation reserve.

Summary of material accounting policy information	1-3
The accompanying notes are an integral part of the condensed interim financial statements	4-23

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Pravin Tarde
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1. Nature of operations

Digitalagility S. DE R.L. de C.V. (a Mexico based wholly owned subsidiary of MediaAgility Inc.). The Company is a digital consulting Company with the vision of making work meaningful for all. The Company is a premier Google Cloud partner across Cloud, Maps, G Suite with Google certified specialists on board and the Data Analytics & Location-based Services specialization awarded by Google Cloud, the Company is a full spectrum digital consulting firm creating AL and Analytics based innovative solutions, building conversational intelligence and designing powerful operational intelligence and machine learning capabilities for customers.

2. Basis of preparation

The condensed interim financial statements of Digitalagility S. DE R.L. de C.V . ("the Company") comprise of the following:

a. Balance Sheet as at June 30, 2026
b. Statement of Profit and Loss (including other comprehensive income) for the quarter ended June 30, 2026
c. Statement of Cash Flow for the quarter then ended
d. Statement of Changes in Equity for the quarter then ended
e. Notes forming part of financial statements
f. Material Accounting Policy information and other explanatory information

The Company's management have prepared accompanying condensed interim financial statements for the quarter ended June 30, 2026, in accordance with the recognition and measurement principle of Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) except for certain presentation and disclosures requirement as required under the Ind AS 34.

The accompanying condensed interim financial statements have been prepared solely to assist the management of Persistent Systems Limited. ('the Ultimate Holding Company') in the preparation of its condensed interim consolidated financial statements for the quarter ended June 30, 2026.

Historical cost convention

The financial statements of The Company have been prepared on an accrual basis and under the historical cost convention except for certain financial instruments and contingent consideration in business combination, which have been measured at fair value. Historical cost is generally based on the fair value of consideration given in exchange of goods and services.

Statement of compliance

These interim condensed financial statements have been prepared in accordance with Ind AS 34 Interim Financial Reporting for the period ended April 01, 2026 to June 30, 2026 as notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Companies Act, 2013.

3. Material accounting policy information

(a) Accounting year

The accounting year for the company is for April 1 to March 31 .

(b) Functional currency

The Company's functional currency is the MXN. To facilitate consolidation in ultimate holding company, these financial statements are presented in INR, which is the presentation currency. The results and balances are translated from functional currency to presentation currency using the following procedure:

i. All assets and liabilities are translated at the closing rate as at the date of the balance sheet;
ii. All income and expense items are translated at the average exchange rates for the period/year;
iii. The equity share capital is translated on the date of transaction;
iv. The exchange differences arising out of the year end conversion are recognised in Other Comprehensive Income and the said amount is shown under the head "Other Equity".

(c) Use of estimates

The preparation of the interim condensed financial statements in conformity with Ind AS requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and disclosure of contingent liabilities at the end of year. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

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(d) Current versus non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Indian Accounting Standards ('Ind AS') issued by the Institute of Chartered Accountants of India (ICAI). Operating cycle is the time between the acquisition of resources / assets for processing their realisation in cash and cash equivalents and based on the nature of products / services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months.

(e) Critical accounting estimates and judgements

i) Revenue recognition

The Company's contracts with customers include promises to transfer multiple products and services to a customer. Revenues from customer contracts are considered for recognition and measurement when the contract has been approved by the parties to the contract, the parties to the contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. The Company assesses the services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligations to determine the deliverables and the ability of the customer to benefit independently from such deliverables, and allocation of transaction price to these distinct performance obligations involves significant judgement.

Further, the Company uses significant judgement while determining the transaction price allocated to performance obligations using the expected cost plus margin approach.

ii) Income taxes

The Company's tax jurisdictions is in Mexico. Significant judgements are involved in determining the provision for income taxes.

iii) Provision of contingent liabilities

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. Provisions are determined based on the best estimate of the amount required to settle the obligation at the reporting date. If the effect of time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. These estimates are reviewed at each

(f) Expected credit loss:

The Company has considered the current and anticipated future economic conditions relating to industries the Company deals with and the countries where it operates. In calculating expected credit loss, the Company has also considered related credit information for its customers to estimate the probability of default in future using the forward-looking approach as prescribed by Ind AS 109.

(g) Financial Instruments

i) Financial assets

'A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition and measurement

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognised at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are added to the fair value on initial recognition.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company's business model for managing them. The Company's business model refers to how it manages it's financial assets to generate cash flows. The business model determines whether the cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

The Company offsets a financial asset and a financial liability when it currently has a legally enforceable right to set off the recognised amounts and the company intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Non-derivative financial instruments

Subsequent measurement

Financial assets at amortized cost

Financial assets that are held within a business model whose objective is to hold assets for collecting contractual cash flows and whose contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding are subsequently measured at amortized cost using the effective interest rate method. The change in measurements are recognized as finance income in the statement of profit and loss.

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- **Financial assets at fair value through other comprehensive income (FVTOCI)**

Financial assets that are held within a business model whose objective is achieved both by collecting contractual cash flows and selling the financial assets and the assets' contractual cash flows represent solely payments of principal and interest on the principal amount outstanding are subsequently measured at fair value. Fair value movements are recognized in other comprehensive income.

- **Financial assets at fair value through profit or loss (FVTPL)**

Any financial assets which does not meet the criteria for categorization as financial assets at amortized cost or as FVTOCI, is classified as financial assets at FVTPL. Financial assets included within the FVTPL category are subsequently measured at fair value with all changes recognized in the statement of profit and loss.

c) Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.
On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity, if any, is recognised in profit or loss.

ii) Financial liabilities

a) Initial recognition and measurement

Financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to issue of financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are deducted from the fair value of the financial liabilities on initial recognition. Transaction costs directly attributable to the issue of financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

b) Subsequent measurement

For the purpose of subsequent measurement, financial liabilities are classified as:

- **Financial liabilities at amortized cost**

Financial liabilities such as loans and borrowings are subsequently measured at amortized cost using the effective interest rate method. The change in measurements are recognized as finance costs in the statement of profit and loss.

- **Financial liabilities at fair value through profit or loss (FVTPL)**

Financial liabilities include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss if the recognition criteria as per Ind AS 109 are satisfied. Gains or losses on liabilities held for trading are recognized in statement of profit and loss. Fair value gains or losses on liabilities designated as FVTPL attributable to changes in own credit risk are recognized in other comprehensive income. All other changes in fair value of liabilities designated as FVTPL are recognized in the statement of profit and loss. The Company has not designated any financial liability as at FVTPL.

c) Derecognition

The Company derecognizes financial liabilities when the Company's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognised in profit or loss.

iii) Impairment

i) Financial assets

The Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on financial assets measured at amortised cost and financial assets that are debts instruments and are measured at FVTOCI. ECL is the difference between contractual cash flows that are due and the cash flows that the Company expects to receive, discounted at the original effective interest rate.
For trade receivables, the Company recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. In determining the allowances for doubtful trade receivables, the Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and is adjusted for forward looking information. The expected credit loss allowance is based on the ageing of the receivables that are due and allowance rates used in the provision matrix. For all other financial assets, expected credit losses are measured at an amount equal to the 12 months expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition

ii) Non-financial assets

The carrying amounts of Property, Plant and Equipment and Goodwill are reviewed at each balance sheet date or whenever there is any indication of impairment based on internal/external factors. If any indications exist, the Company estimates the asset's recoverable amount unless the asset does not generate cash flows 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. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit and loss.

Recoverable amount of intangible under development that is not yet available for use is estimated at least at each financial year end even if there is no indication that the asset is impaired.

An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's fair value and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

(h) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable taking into account the amount of any trade discounts and volume rebates allowed by the Company. Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

(i) Income from software services and products

The Company derives revenues primarily from IT services comprising of software development and related services and from the licensing of software products

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration expected to receive in exchange for those products or services.

Arrangements with customers for software related services are either on a time-and-material or a fixed-price basis.

Revenue on time-and-material contracts are recognized as and when the related services are performed. Revenue from fixed-price contracts, where the performance obligations are satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognized as per the percentage-of-completion method. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved.

Revenue from licenses where the customer obtains a "right to use" the licenses is recognized at the time the license is made available to the customer. Revenue from licenses where the customer obtains a "right to access" is recognized over the access period.

The Company has applied the principles under Ind AS 115 to account for revenues from these performance obligations.

When support services are provided in conjunction with the licensing arrangement and the license and the support services have been identified as two separate performance obligations, the transaction price for such contracts are allocated to each performance obligation of the contract based on their relative standalone selling prices Maintenance revenue is recognized proportionately over the period in which the services are rendered.

In the case of reselling agreements, the revenue is recognized on a net basis i.e amount paid to the vendor for reselling the products or services as reduced by the amount collected from the customer.

Unbilled revenue represents revenue recognized in relation to work done until the balance sheet date for which billing has not taken place.

Unearned revenue represents the billing in respect of contracts for which the revenue is not recognized.

(ii) Interest

Interest income is recognized on a time proportion basis taking into account the carrying amount and the effective interest rate. Interest income is included under the head 'Other income' in the statement of profit and loss.

(iii) Dividend

Dividend income is recognized when the Company's right to receive dividend is established by the reporting date. Dividend income is included under the head 'Other income' in the statement of profit and loss.

(i) Foreign currency translation

i) Foreign currency transactions and balances Initial recognition

Foreign currency transactions are recorded in the functional currency by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

The Company's functional currency is the MXN. To facilitate consolidation in holding company, these financial statements are presented in INR, which is the presentation currency. The results and balances are translated from functional currency to presentation currency using the following procedure:

i. All assets and liabilities are translated at the closing rate as at the date of the balance sheet;
ii. All income and expense items are translated at the average exchange rates for the period/year;
iii. The equity share capital is translated on the date of transaction;
iv. The exchange differences arising out of the period end conversion are recognised in Other Comprehensive Income and the said amount is shown under the head "Other Equity".

ii. Conversion

Foreign currency monetary items are converted using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates at the date when the values were determined. For foreign currency transactions recognised in profit and loss statement the Company uses average rate if the average approximates the actual rate at the date of the transaction.

iii) Settlement

Revenue, expenses denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction. Transaction gains or losses realised upon settlement of foreign currency transactions are included in determining net profit or loss for the year in which the transaction is settled.

(j) Income taxes

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the HM Revenue and Customs. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of temporary differences between tax base of assets and liabilities and their carrying amounts. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except deferred tax liability arising from initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, affects neither accounting nor taxable profit/ loss at the time of transaction. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses, except deferred tax assets arising from initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, affects neither accounting nor taxable profit/ loss at the time of transaction. Deferred tax assets are recognized only to the extent that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available against which such deferred tax assets can be realized.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the same taxable entity and the same taxation authority.

Deferred tax relating to items recognized outside the statement of profit and loss is recognized in co-relation to the underlying transaction either in other comprehensive income or directly in equity.

(j) Earnings per share (EPS)

Basic earnings per share are calculated by dividing the net profit for the period / year attributable to equity shareholders by the weighted average number of equity shares outstanding during the period / year. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares), if any occurred during the reporting period, that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit for the period/ year attributable to the equity shareholders and the weighted average number of equity shares outstanding during the period / year, are adjusted for the effects of all dilutive potential equity shares.

(l) Provisions

A provision is recognized when the Company has a present obligation as a result of past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are determined based on the best estimate required to settle the obligation at the reporting date. If the effect of time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. These estimates are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

(m) Contingent liabilities and commitments

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the condensed interim financial statements .

The Company does not recognize a contingent liability but discloses its existence in the financial statements.

(n) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand, bank deposits and short-term deposits with an original maturity of three months or less.

(o) Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

4 Recent accounting pronouncements

There were no accounting pronouncements issued or effective during the period from 1 April 2026 to 30 June 2026 that are applicable to the Company's condensed interim financial statements for the quarter ended 30 June 2026.

5 Going concern

The Company had accumulated losses of Rs. 4.37 millions (June 30, 2025 - Rs 69.21 millions) against an equity share capital of Rs. 0.04 millions (June 30, 2025 - Rs. 0.04 millions) as at the balance sheet date, resulting in a complete erosion of the Company's Net Worth. Additionally, as at the balance sheet date, the financial statements disclose a net current liabilities over current assets of Rs 4.33 millions (March 31,2026 net current liabilities of Rs. 4.10 millions and June 30, 2025 net current liabilities of Rs 70.33 millions).

The Company has no intention of curtailing materially the scale of operations. Further, the Company has been able to meet its obligations in the ordinary course of business through sales of sweepers and as per the support letter provided by the Holding Company, it will support the Company for any working capital requirement which may arise for the next one year from the date of Balance Sheet. Accordingly the financial statements have been prepared assuming that the Company will continue as a going concern.

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(All amounts are in INR million unless otherwise stated)

6 Other non-current financial assets

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Contract assets	-	0.75	-
Security deposit	-	0.41	-
	-	**1.16**	**-**

7 Trade receivables

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Trade Receivables - Billed - Non-current (refer note 18)			
Unsecured, considered good	0.73	17.75	0.73
Unsecured, credit impaired	39.73	31.25	38.44
	40.46	**49.00**	**39.17**
Less : Unsecured, credit impaired	(39.73)	(31.25)	(38.44)
	0.73	**17.75**	**0.73**

8 Cash and cash equivalents

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Balances with banks			
- On current accounts	5.14	13.31	5.46
	5.14	**13.31**	**5.46**

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Digitalagility S. DE R.L. de C.V .
Notes to the Condensed Interim Financial Statements
(All amounts are in INR million unless otherwise stated)

Note 9A
A. Share capital

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Authorised			
10,000 Ordinary shares of Mexican Peso 1 each	0.04	0.04	0.04
	0.04	**0.04**	**0.04**
Issued, subscribed and paid-up (In No.)			
10,000 Ordinary shares of Mexican Peso 1 each	0.04	0.04	0.04
All shares are held by Holding Company i.e. MediaAgilty Inc.			
	0.04	**0.04**	**0.04**

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:

	June 30, 2026		June 30, 2025		March 31, 2026	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
No. of Shares at the beginning of the reporting period	10,000	0.04	10,000	0.04	10,000	0.04
Add : Additional Shares issued during the period	-	-	-	-	-	-
No. of Shares at the end of the reporting period	**10,000**	**0.04**	**10,000**	**0.04**	**10,000**	**0.04**

b) Details of shares held by promoters

As at June 30, 2026	No of shares held at beginning of quarter	Changes during the quarter	No of shares at the end of quarter	% of Total Shares	% Change during the quarter
Media Agility Inc.	10,000	-	10,000	100%	-

As at June 30, 2025	No of shares held at beginning of quarter	Changes during the quarter	No of shares at the end of year	% of Total Shares	% Change during the year
Media Agility Inc.	10,000	-	10,000	100%	-

As at March 31, 2026	No of shares held at beginning of year	Changes during the year	No of shares at the end of quarter	% of Total Shares	% Change during the quarter
Media Agility Inc.	10,000	-	10,000	100%	-

Note 9B
Other equity

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Reserves and Surplus			
Retained Earnings	16.59	(61.24)	(60.82)
Items of other comprehensive income			
Foreign currency transalation reserve	(20.96)	(7.97)	(18.40)
	(4.37)	**(69.21)**	**(79.22)**

Retained Earnings	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Balance as per last financial statements	(60.82)	(67.49)	(67.49)
Profit/(loss) after tax for the reporting period	77.41	6.25	6.67
	16.59	**(61.24)**	**(60.82)**

Foreign currency translation reserve	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Balance as per last financial statements	(18.40)	(2.10)	(2.10)
Foreign currency transalation during the period	(2.56)	(5.87)	(16.30)
	(20.96)	**(7.97)**	**(18.40)**

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(All amounts are in INR million unless otherwise stated)

10 Financial liabilities : Borrowings

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Non current			
Loan from related parties (Unsecured, considered good)			
- Intercompany borrowings from MediaAgility, Inc (Refer note 23)	-	-	66.81
Interest accured but not due (Refer note 23)	-	-	8.29
Current			
Loan from related parties (Unsecured, considered good)			
- Intercompany borrowings from MediaAgility, Inc	-	60.45	-
Interest accured but not due	-	5.77	-
The rate of interest on this term loan is Applicable Federal Rate ("AFR")	**-**	**66.22**	**75.10**

11 Trade payables

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Trade payables for goods and services (refer note 18)	5.05	28.27	5.23
	5.05	**28.27**	**5.23**

12 Other current liabilities

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Statutory dues			
- VAT payable	5.15	6.90	5.06
	5.15	**6.90**	**5.06**

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Digitalagility S. DE R.L. de C.V .
Notes to the Condensed Interim Financial Statements
(All amounts are in INR million unless otherwise stated)

13 Revenue from operations

	For the quarter ended		For the year ended
	June 30, 2026	June 30, 2025	March 31, 2026
Sale of software licenses	-	3.17	3.21
	-	**3.17**	**3.21**

14 Other income

	For the quarter ended		For the year ended
	June 30, 2026	June 30, 2025	March 31, 2026
Foreign exchange Gain	2.51	5.22	8.17
Deposits written off	74.98		
Miscellaneous income	-	-	
Excess Provision written back	-	-	3.62
	77.49	**5.22**	**11.79**

15 Finance costs

	For the quarter ended		For the year ended
	June 30, 2026	June 30, 2025	March 31, 2026
Interest expense	-	0.60	2.40
	-	**0.60**	**2.40**

16 Other expenses

	For the quarter ended		For the year ended
	June 30, 2026	June 30, 2025	March 31, 2026
Legal and professional fees	0.08	1.52	3.00
Allowance for expected credit loss	-	-	2.39
Office expenses	-	-	0.02
Debit balance written off	-	-	0.48
Miscellaneous expenses	-	0.02	0.04
	0.08	**1.54**	**5.93**

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(All amounts are in INR million unless otherwise stated except earnings per share)

17 Earnings per share

		For the quarter ended		For the year ended
		June 30, 2026	June 30, 2025	March 31, 2026
Numerator for Basic and Diluted EPS				
Net Profit/ (loss) after tax	(A)	77.41	6.25	6.67
Denominator for Basic EPS				
Weighted average number of equity shares	(B)	10,000	10,000	10,000
Denominator for Diluted EPS				
Number of equity shares	(C)	10,000	10,000	10,000
Basic Earnings per share of face value of Mexican Peso 1 each (In ₹)	(A/B)	**7,741**	**625**	**667**
Diluted Earnings per share of face value of Mexican Peso 1 each (In ₹)	(A/C)	**7,741**	**625**	**667**

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Digitalagility S. DE R.L. de C.V .

Notes to the Financial Statements for the quarter ended June 30, 2026

(All amounts are in INR million unless otherwise stated)

18 Related party disclosures

(i) Names of related parties and related party relationship

Related parties with whom transactions have taken place	
Ultimate Holding Company	Persistent Systems limited
Holding Company	MediaAgility Inc. USA
Fellow subsidiaries	Mediaagility UK Ltd., UK Mediaagility Pte Ltd., Singapore
Key Managerial personnel	**Pravin Tarde - Manager**

(ii) Related party transactions

	Name of the related party and nature of relationship	For the quarter ended June 30, 2026	For the quarter ended June 30, 2025	For the year ended March 31, 2026
Legal and professional fees	**Fellow subsidiaries**			
	Persistent Systems Mexico, S.A. de C.V, Mexico	-	0.34	-
Inter Corporate Deposits written off	**Holding Company**			
	MediaAgility Inc. USA	74.98	-	-
Interest on Intercompany Borrowings	**Holding Company**			
	MediaAgility Inc. USA	-	0.60	2.40

(iii) Outstanding balances

	Name of the related party and nature of relationship	For the quarter ended June 30, 2026	For the quarter ended June 30, 2025	For the year ended March 31, 2026
Trade receivables	**Fellow subsidiaries**			
	Persistent Systems Mexico, S.A. de C.V, Mexico	-	-	0.73
	Persistent Systems Inc USA	0.73	0.67	-
Trade Payables	Persistent Systems Mexico, S.A. de C.V, Mexico	0.09	0.64	0.09
Borrowings	**Holding Company**			
	Mediaagility Inc. USA	-	66.22	75.10

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Digitalagility S. DE R.L. de C.V .
Notes to the Condensed Interim Financial Statements
(All amounts are in INR million unless otherwise stated except earnings per share)

19 Contingent liabilities

The Company does not have any contingent liabilites for the period ended June 30, 2026 (June 30, 2025 - ₹ Nil, March 31, 2026 - ₹ Nil)

20 Capital Commitments

The estimated amount of contracts remaining to be executed on Capital account and not provided for, net of advances is June 30,2026 ₹ Nil (June 30, 2025 - ₹ Nil, March 31, 2026 - ₹ Nil)

21 Transfer pricing

The Company's management has developed a system of maintenance of information and documents as required by the applicable Transfer Pricing Legislation. The Company's management is of the opinion that its international transactions are at arm's length so the aforesaid legislation will not have an impact on the statement of accounts, particularly on the amount of tax expense and that of provision for tax.

22 Segment information

The holding company publishes the condensed standalone interim financial statements of the Company along with the condensed consolidated interim financial statements. In accordance with Ind AS 108 - Operating Segments, the holding company has disclosed the segment information in the condensed consolidated interim financial statements.

23 Waiver of Intercompany borrowings

The Company had obtained an intercompany loan of USD 705,000 from its holding company, MediaAgility, Inc., for working capital requirements. As at March 31, 2026, the outstanding principal amount of the loan and accrued interest thereon amounted to INR 66.81 million and INR 8.29 million, respectively.

During the current year, the management of MediaAgility, Inc. approved the waiver of the outstanding loan along with the related accrued interest. Consequently, the Company derecognized the intercompany borrowing and the associated interest liability and recorded gain of Rs.74.98 million in its books of account.

For B S R & Co. LLP
Chartered Accountants
Firm Registration No.: 101248 W/W-100022

Swapnil Dakshindas
Partner
Membership No: 113896

Place: Pune
Date : July 30, 2026

For and on behalf of the Board of Directors of
Digitalagility S. DE R.L. de C.V .

Pravin Tarde
Manager

Place :- USA
Date : July 30, 2026

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