MediaAgility Pte Ltd.

Condensed Interim Balance Sheet as at June 30, 2026

(All amounts 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				
Deferred tax assets (net)	4	-	1.48	-
Income tax assets (net)	5	0.32	0.13	0.32
	(A)	**0.32**	**1.61**	**0.32**
Current assets				
Financial assets				
- Trade receivables	6			
- Billed		21.74	26.88	26.04
- Cash and cash equivalents	7	2.62	14.55	7.29
- Other current financial assets	8	1.41	-	1.43
Other current assets	9	1.19	1.59	1.08
	(B)	**26.96**	**43.02**	**35.84**
TOTAL ASSETS	**(A)+(B)**	**27.28**	**44.63**	**36.16**
Equity and Liabilities				
Equity				
Equity share capital	10	0.01	0.01	0.01
Other equity		16.20	11.98	15.95
	(A)	**16.21**	**11.99**	**15.96**
Liabilities				
Current liabilities				
Financial liabilities				
- Trade payables	11	10.40	31.99	19.21
Income tax liabilities	12	0.54		0.53
Other current liabilities	13	0.13	0.65	0.46
	(B)	**11.07**	**32.64**	**20.20**
TOTAL EQUITY AND LIABILITIES	**(A)+(B)**	**27.28**	**44.63**	**36.16**

Summary of material accounting policy information	1-3
The accompanying notes form an integral part of the condensed interim financial statements	4-22

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
Media Agility Pte Ltd.

Azlin Ghazali
Director

Place: Malaysia
Date : July 30, 2026

John Ryan
Director

Place: Vietnam
Date : July 30, 2026

MediaAgility Pte Ltd.

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

(All amounts in INR Million unless otherwise stated, except earning per share)

	Notes	For the quarter ended		For the year ended
		June 30, 2026	June 30, 2025	March 31, 2026
Income				
Revenue from operations	14	7.45	4.45	17.81
Other income	15	-	0.13	0.35
Total income	**(A)**	**7.45**	**4.58**	**18.16**
Expenses				
Other expenses	16	7.21	3.22	11.98
Total expenses	**(B)**	**7.21**	**3.22**	**11.98**
Profit/(loss) before tax	**(A)-(B)**	**0.24**	**1.36**	**6.18**
Tax expense				
Current tax		0.01	-	0.66
Deferred tax (credit) / charge		-	0.09	1.65
Total tax expense		**0.01**	**0.09**	**2.31**
Net Profit for the quarter/year	**(C)**	**0.23**	**1.27**	**3.87**
Other comprehensive income				
Items that will be reclassified to profit or loss				
- Exchange differences in translating the financial statements from functional currency to reporting currency		0.02	0.58	1.95
	(D)	**0.02**	**0.58**	**1.95**
Total comprehensive income for the quarter/year	**(C)+(D)**	**0.25**	**1.85**	**5.82**
Earnings per equity share	17			
Basic (In INR)		1,533.30	8,469.78	25,789.59
Diluted (In INR)		1,533.30	8,469.78	25,789.59
Summary of material accounting policy information	1-3			
The accompanying notes form an integral part of the condensed interim	4-22			

As per our report of even date attached

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

For and on behalf of the Board of Directors of
Media Agility Pte Ltd.

Swapnil Dakshindas
Partner
Membership No: 113896

Place: Pune
Date : July 30, 2026

Azlin Ghazali
Director

Place: Malaysia
Date : July 30, 2026

John Ryan
Director

Place: Vietnam
Date : July 30, 2026

MediaAgility Pte Ltd.

Condensed Interim Cash Flow Statement for the period ended June 30, 2026

(All amounts in INR Million unless otherwise stated)

		For the Quarter ended		For the year ended
		June 30, 2026	June 30, 2025	March 31, 2026
Cash flow from operating activities				
Profit before tax		0.24	1.36	6.18
Adjustments for:				
Unrealised exchange loss		0.10	0.58	2.43
Operating profit / (loss) before working capital changes		**0.34**	**1.94**	**8.61**
Movements in working capital :				
Decrease / (Increase) in trade receivables		4.74	(8.18)	(8.07)
(Increase)/ decrease in other current assets		(0.11)	0.03	0.43
Decrease / (Increase) in current financial assets		0.01	-	(1.43)
(Decrease) / Increase in trade payables		(9.32)	14.08	1.34
(Decrease) / Increase in other current liabilities		(0.33)	0.13	(0.06)
Operating loss after working capital changes		**(4.67)**	**7.99**	**0.82**
Direct taxes paid (net of refunds)		-	(0.08)	(0.16)
Net cash generated from operating activities	**(A)**	**(4.67)**	**7.92**	**0.66**
Cash flow from investing activities				
Net cash flow from investing activities	**(B)**	**-**	**-**	**-**
Cash flow from financing activities				
Net (Decrease) / Increase cash from financing activities	**(C)**	**-**	**-**	**-**
Net in Cash and cash equivalents (A+B+C)		**(4.67)**	**7.92**	**0.66**
Cash and cash equivalents at the beginning of the period		**7.29**	**6.63**	**6.63**
Cash and cash equivalents at the closing of the period		**2.62**	**14.55**	**7.29**
Components of cash and cash equivalents				
Balances with banks				
- On current accounts		2.62	14.55	7.29
Cash and cash equivalents as per note 6		**2.62**	**14.55**	**7.29**

Summary of material accounting policy information 1-3

The accompanying notes form an integral part of the condensed interim financial statements 4-22

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

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Date : July 30, 2026

John Ryan
Director

Place: Vietnam
Date : July 30, 2026

MediaAgility Pte Ltd.

Interim Condensed Statement of Changes in Equity

(All amounts in INR Million unless otherwise stated)

A. Equity share capital

Balance as at April 1, 2026	Changes in equity share capital during the quarter	Balance as at June 30, 2026
0.01	-	0.01
0.01	**-**	**0.01**

Balance as at April 1, 2025	Changes in equity share capital during the quarter	Balance as at June 30, 2025
0.01	-	0.01
0.01	**-**	**0.01**

Balance as at April 1, 2025	Changes in equity share capital during the year	Balance as at March 31, 2026
0.01	-	0.01
0.01	**-**	**0.01**

B. Other equity

Particulars	Reserves and surplus	Items of other comprehensive income	Total
	Retained earnings	Exchange differences on translating the financial statements	
Balance at April 1, 2026	**12.35**	**3.60**	**15.95**
Net profit for the period	0.23	-	0.23
Foreign currency transalation difference	-	0.02	0.02
Other comprehensive income for the period	-		-
Balance at June 30, 2026	**12.58**	**3.62**	**16.20**
Balance at April 1, 2025	**8.48**	**1.65**	**10.13**
Net profit for the period	1.27	-	1.27
Foreign currency transalation difference	-	0.58	0.58
Other comprehensive income for the period	-		-
Balance at June 30, 2025	**9.75**	**2.23**	**11.98**
Balance at April 1, 2025	**8.48**	**1.65**	**10.13**
Net profit for the period	3.87	-	3.87
Foreign currency transalation difference	-	1.95	1.95
Other comprehensive income for the period			
Balance at March 31, 2026	**12.35**	**3.60**	**15.95**

Nature and purpose of reserves

a) Foreign currency translation reserve

The exchange differences arising from the translation of financial statements with functional currency other than Indian rupees is recognised in other comprehensive income, net of taxes and is presented within equity in the foreign currency translation reserve.

Summary of material accounting policies	1-3
The accompanying notes form an integral part of the condensed interim financial statements	4-22

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1 Nature of operations

MediaAgility Pte Ltd. ("the Company") is a Singapore based wholly owned subsidiary of MediaAgility Inc. The Company is cloud transformation service provider with deep expertise building scalable, as a Google cloud-based solutions as a Google Cloud Premier Partner.

The Company is incorporated and domiciled in Singapore and has its registered office at 31 Cantonment Road, Singapore 089747.

2 Basis of preparation

The condensed interim financial statements of the Company have been prepared on an accrual basis and under the historical cost convention except for certain financial instruments 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. The accounting policies are consistently applied by the Company during the year and are consistent with those used in previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Items	Basis of Measurement
Derivative financial instruments	Fair Value
Non-derivative financial instruments at FVTPL	Fair Value
Debt and equity securities at FVOCI	Fair Value
Contingent consideration assumed in a business combination	Fair Value
Net defined benefit (asset) / liability	Fair value of plan assets less the present value of the defined benefit obligation

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 Act

The financial statements are presented in Indian Rupees (₹) and all values are rounded to the nearest million, unless otherwise stated

3 Summary Material accounting policy information

(a) Accounting year

The accounting year of the Company is from April 01 and ending on March 31.

(b) Functional currency

The Company’s functional currency is the Singapore Dollar (SGD). 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 year end conversion are recognised in Other Comprehensive Income and the said amount is shown under the head “Other Equity”.

The Company's functional currency is Singapore Dollar (SGD).

(c) Use of estimates and judgements

a) The preparation of the interim condensed financial statements in conformity with Ind AS requires the management to make judgements, estimates and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the condensed interim consolidated financial statements and reported amounts of revenues and expenses during the period / year. The application of accounting policies that require critical accounting estimates involving complex and subjective judgements and the use of assumptions in these condensed interim financial statements have been disclosed appropriately. Accounting estimates could change from period to period. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the condensed interim financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the condensed interim consolidated financial statements.

b) Critical accounting estimates

i) Revenue recognition

The Company uses the percentage-of-completion method in accounting for its fixed-price contracts. Use of the percentage-of-completion method requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended. Efforts or costs expended have been used to measure progress towards completion. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the expected contract estimates at the reporting date.

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

i) Income taxes

The Company's tax jurisdictions is Singapore. Significant judgements are involved in determining the provision for income taxes.A deferred tax is recognised to the extent that it is probable that future taxable profits are available against which deductibletemporary differences and tax losses be utilised. The management evaluates if the deferred tax assets will be realised in futureconsidering the historical taxable income, scheduled reversal of deferred tax liabilities, projected future taxable income and taxplanning strategies. While the Management believes that the Company will realise the deferred tax assets, the amount of deferred tax asset realisable could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

ii) Provisions and 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. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The Group uses significant judgements to assess contingent liabilities.

(d) 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.

(e) 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 sale of cloud transformation services.

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 at a point of time.

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.

The Company collects Goods and service tax (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

(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.

(f) Foreign currency translation

I) Foreign currency transactions and balances Initial recognition

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

II) Conversion

The transactions are in SGD, which are converted for reporting in Indian currency on the following basis. The equity share capital is translated on the date of transaction and fixed assets are translated at the closing rate as at the date of the balance sheet. All current assets and current liabilities are translated at the closing rate as at the date of the balance sheet. All Income and Expense items are converted at weighted average of Inter Bank Selling Rate for the period.

The exchange difference arising out of the period / year end conversion is translated to Currency Translation Reserve and the said amount is shown under the head "Other equity".

III) Exchange Difference

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

Exchange differences arising on conversion / settlement of foreign currency monetary items and on foreign currency liabilities relating to Property, Plant and Equipment acquisition are recognized as income or expenses in the period in which they arise.

(g) Income tax and deferred tax

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 Inland Revenue Authority Singapore (IRAS). 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.

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.

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.

(h) 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.

(i) 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 interim condensed financial statements .

(j) Equity

Ordinary shares are classified as equity share capital. Incremental costs directly attributable to the issuance of new ordinary shares, share options and buyback are recognized as a deduction from equity, net of any tax effects.

(k) Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(l) 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.

(m) Earnings per share (EPS)

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the reporting 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 year attributable to the equity shareholders and the weighted average number of equity shares outstanding during the year, are adjusted for the effects of all dilutive potential equity shares.

(n) Financial Instruments

i) Financial assets

Initial recognition and measurement

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

Subsequent measurement

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

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.

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.

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

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.

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.

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.

(O) Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current / non-current classification as prescribed under Ind AS 1 – Presentation of Financial Statements.

An asset is classified as current when it is expected to be realised or consumed in the normal operating cycle, or within twelve months after the reporting period, or when it is cash or a cash equivalent. All other assets are classified as non-current.

A liability is classified as current when it is expected to be settled in the normal operating cycle, or due to be settled within twelve months after the reporting period, or the Company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.

3.1 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.

(All amounts in INR Million unless otherwise stated)

4. Deferred tax assets

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Deferred tax asset			
On tax losses	-	1.48	-
	-	**1.48**	**-**
Deferred tax assets	**-**	**1.48**	**-**

5. Income tax

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Income tax asset	0.32	0.13	0.32
	0.32	**0.13**	**0.32**

6. Trade receivables

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Trade receivables			
Unsecured, considered good	21.74	26.88	26.04
Unsecured, considered doubtful	16.62	15.32	16.71
	38.36	**42.20**	**42.75**
Less : Allowance for expected credit loss	(16.62)	(15.32)	(16.71)
	21.74	**26.88**	**26.04**
	21.74	**26.88**	**26.04**

7. 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	2.62	14.55	7.29
	2.62	**14.55**	**7.29**

8. Other current financial assets

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Advance to related party			
-Persistent Systems Limited (Refer note 18)	1.41	-	1.42
	1.41	**-**	**1.42**

9. Other current assets

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Other advances (Unsecured, considered good)			
Prepayments	1.19	0.29	1.08
Advance to vendor	-	1.30	-
	1.19	**1.59**	**1.08**

(All amounts in INR Million unless otherwise stated)

10(a). Share capital

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Authorised (In SGD)			
150 ordinary shares of S$1.4 each	SGD 210	SGD 210	SGD 210
	SGD 210	**SGD 210**	**SGD 210**
Issued, subscribed and paid-up			
150 ordinary shares of S$1.4 each*	0.01	0.01	0.01
	0.01	**0.01**	**0.01**

** All shares held by MediaAgility Inc.,USA*

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

	As at June 30, 2026		As at June 30, 2025		As at March 31, 2026	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
No. of Shares at the beginning of the reporting year	150	0.01	150	0.01	150	0.01
Add : Additional Shares issued during the year	-	-	-	-	-	-
No. of Shares at the end of the reporting period	**150**	**0.01**	**150**	**0.01**	**150**	**0.01**

b) Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of SGD 1.4 per share. Each holder of equity share is entitled to one vote per share.

In the event of liquidation of Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in the proportion to the number of equity shares held by shareholders.

c) Details of shares held by promoters

As at June 30, 2026	**No of shares held at beginning of year**	**Changes during the period**	**No.of Shares at the end of period**	**% of Total Shares**	**% Change during the period**
MediaAgility Inc., USA	150	-	150	100%	-

As at June 30, 2025	**No of shares held at**	**Changes during the**	**No.of Shares at the**	**% of Total Shares**	**% Change during**
MediaAgility Inc., USA	150	-	150	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 year**	**% of Total Shares**	**% Change during the year**
MediaAgility Inc., USA	150	-	150	100%	-

10(b). Other equity

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Reserves and Surplus			
Retained earnings	12.58	9.75	12.35
Items of other comprehensive income			
Foreign currency transalation reserve	3.62	2.23	3.60
	16.20	**11.98**	**15.95**

(i) Retained earnings

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Balance at the beginning of the quarter/year	12.35	8.48	8.48
Profit after tax for the reporting quarter/year	0.23	1.27	3.87
	12.58	**9.75**	**12.35**

(ii) Foreign currency transalation reserve

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Balance at the beginning of the quarter/year	3.60	1.65	1.65
Increase during the quarter/year	0.02	0.58	1.95
	3.62	**2.23**	**3.60**

(All amounts in INR Million unless otherwise stated)

11. Trade payables

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Trade payables for goods and services*	10.40	31.99	19.21
	10.40	**31.99**	**19.21**

* Includes payables to related parties (Refer note 18)

12. Income Tax liabilities

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Current tax liabilities	0.54	-	0.53
	0.54	**-**	**0.53**

13. Other current liabilities

	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Statutory liabilities	0.13	0.65	0.46
	0.13	**0.65**	**0.46**

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(All amounts in INR Million unless otherwise stated)

14. Revenue from operations

	For the quarter ended		For the year ended
	June 30, 2026	June 30, 2025	March 31, 2026
Software licenses	7.45	4.45	17.81
Total	**7.45**	**4.45**	**17.81**

15. Other income

	For the quarter ended		For the year ended
	June 30, 2026	June 30, 2025	March 31, 2026
Miscellaneous income	-	0.13	0.35
	-	**0.13**	**0.35**

16. Other expenses

	For the quarter ended		For the year ended
	June 30, 2026	June 30, 2025	March 31, 2026
Software and subscription charges	6.80	1.96	9.54
Legal and professional fees	0.15	0.27	0.74
Auditor's remuneration	0.15	0.13	0.61
Foreign exchange loss	0.10	0.61	0.84
Provision for doubtful receivables	-	0.25	0.25
Miscellaneous expenses	0.01	-	-
	7.21	**3.22**	**11.98**

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MediaAgility Pte Ltd.

Notes forming part of Condensed Interim Financial Statements

(All amounts in INR Million unless otherwise stated, except earning per share)

17. Earnings per share

		For the quarter ended June 30, 2026	For the quarter ended June 30, 2025	For the year ended March 31, 2026
Numerator for Basic and Diluted EPS				
Net Profit after tax (In INR 'millions)	(A)	0.23	1.27	3.87
Denominator for Basic EPS				
Weighted average number of equity shares of S$ 1 each	(B)	150	150	150
Denominator for Diluted EPS				
Weighted average number of equity shares of S$ 1 each	(C)	150	150	150
Basic Earnings per share of face value SGD 1.4 each	(A/B)	**1,533.30**	**8,469.78**	**25,789.59**
Diluted Earnings per share of face value SGD 1.4 each	(A/C)	**1,533.30**	**8,469.78**	**25,789.59**

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(All amounts in INR Million unless otherwise stated, except earning per share)

18 Related party disclosures

(i) Names of related parties and related party relationship

Related parties where control exists	
Ultimate Holding Company	Persistent Systems Limited
Holding Company	MediaAgility Inc
Fellow subsidiaries	Mediaagility UK Ltd
	Digitalagility S. DE R.L. de C.V
Companies under same management	Persistent Systems Pte Ltd
	MediaAgility India Private Limited
Key Managerial personnel	Azlin Ghazali - Director
	John Ryan - Director

(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
Software licenses	**Fellow subsidiaries**			
	MediaAgility India Private Limited	1.22	2.18	9.95
Software Expenses	**Fellow subsidiaries**			
	Persistent Systems Pte. Ltd.	6.89	-	52.89

(iii) Outstanding balances

	Name of the related party and nature of relationship	As at June 30, 2026	As at June 30, 2025	As at March 31, 2026
Trade Receivables	**Fellow subsidiaries**			
	MediaAgility India Private Limited	4.59	6.79	3.37
Trade Payables	**Fellow subsidiaries**			
	MediaAgility India Private Limited	-	1.20	-
	Persistent Systems Pte. Ltd.	6.67	25.96	15.84
Advance to Related Party	**Ultimate Holding Company**			
	Persistent Systems Limited	1.41	1.28	1.42

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19 Capital and other commitments

The Company does not have any capital and other commitments as at June 30, 2026 (as at June 30, 2025 : Nil,as at March 31, 2026 : Nil).

20 Contingent liabilities

The Company does not have any contingent liabilites as at June 30, 2026 (as at June 30, 2025 : Nil, as at March 31, 2026 : Nil).

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

The financial statements are presented in ₹ Million and decimal thereof except for per share information or as otherwise stated.

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.

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
Media Agility Pte Ltd.

Azlin Ghazali
Director

Place: Malaysia
Date : July 30, 2026

John Ryan
Director

Place: Vietnam
Date : July 30, 2026