CA S.S. Swamy
B.Sc. B.Com. F.C.A., CAIIB
Chartered Accountant

Tel: 23415223 (O)
9482500001(M)
Office: No. 16, I Stage,
Railway Colony, Lottegollahalli,
New BEL Road;
Bangalore - 560094

INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF
SASKEN TECHNOLOGIES JAPAN CO., LIMITED

Report on the Audit of Financial Statements

I have audited the accompanying financial statements of **SASKEN TECHNOLOGIES JAPAN CO., LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended and notes thereon, including a summary of the significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, 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 accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and profit(loss) for the year and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the Financial Statements of the current period. These matters were addressed in the context of my audit of the Financial Statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and my auditor's report thereon.

contd-.2

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

In connection with my audit of the Financial Statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Management is responsible for the matters stated in Section 134(5) of the Companies Act 2013 (the "Act") with respect to preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. 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, 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.

Company's management is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of Financial Statements

My objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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.

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S.S. SWAMY * Chartered Accountant * B'lore 94

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As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's 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.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.
From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Contd -- 4

S.S. SWAMY
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Report on other legal and regulatory requirements

(A) As required by Section 143(3) of the Act, I report that:

a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.
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 my opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act.

(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:

i. The Company has disclosed the impact of pending litigations as at 31st March 2026 on its financial position in its Financial Statements.
ii. The Company did not have any material long-term contracts including derivative contracts for which there were any material foreseeable losses during the year ended 31st March 2026.

Bangalore

Date: May 04, 2026

Signature:

Name: S.S. Swamy

Membership No. 019990

UDIN: 26019990CNGIAK3361

S.S. SWAMY * B'lore-94 * Chartered Accountant

Sasken Technologies Japan Co. Limited

Balance Sheet — Amount in INR

	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non current assets			
Property, plant & equipment	4	1,312,563	487,915
Right of use assets	4	5,123,747	-
Capital work-in-progress		-	1,284,067
Financial assets			
a) Other financial assets	5	3,555,000	3,398,400
Deferred tax assets		-	13,367
Total Non current assets		**9,991,310**	**5,183,749**
Current assets			
Financial assets			
a) Trade receivables	6	16,554,560	2,492,160
b) Cash and cash equivalents	7	27,226,776	115,130,393
Unbilled revenue		1,149,195	-
Contract asset		-	-
Other current assets	8	2,862,129	3,762,258
Total current assets		**47,792,660**	**121,384,811**
TOTAL ASSETS		**57,783,970**	**126,568,560**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	9	66,381,572	46,211,317
Other equity		(59,818,405)	(1,451,687)
Total equity		**6,563,167**	**44,759,630**
Non Current liabilities			
Lease liabilities		4,280,482	-
Total non-current liabilities		**4,280,482**	-
Current liabilities			
Financial liabilities			
Trade payables	10	36,240,151	77,894,530
Contract liabilities		-	287,994
Other current liabilities	11	5,928,290	3,626,406
Provisions	12	4,764,198	-
Current tax liabilities		7,682	-
Total current liabilities		**46,940,321**	**81,808,930**
TOTAL EQUITY AND LIABILITIES		**57,783,970**	**126,568,560**

The accompanying notes form an integral part of the financial statements

As per our report of even date attached

S.S. Swamy
Chartered Accountant
Membership No.019990

S.S. SWAMY B'lore-94 Chartered Accountant

Place : Bengaluru
Date : May 04, 2026

For and on behalf of Board of Directors of
Sasken Technologies Japan Co. Limited

Rajiv C Mody
Director
DIN : 00092037

Place : Bengaluru
Date : May 04, 2026

Sasken Technologies Japan Co., Ltd. SASKEN Japan

Sasken Technologies Japan Co. Limited

Statement of Profit and Loss

Amount in INR

Particulars	Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
Income			
Revenue from operations	13	86,505,462	35,692,581
Other income	14	148,278	2,882
Total income		**86,653,740**	**35,695,463**
Expenses:			
Employee benefit expenses	15	78,035,667	12,465,163
Depreciation and amortization expense	4	2,271,113	-
Finance cost		36,005	-
Other expenses	16	87,298,182	62,863,355
Total expenses		**167,640,967**	**75,328,518**
Profit before tax		(80,987,227)	(39,633,055)
Tax expense:			
Current tax		96,216	-
Loss for the year		**(81,083,443)**	**(39,633,055)**
Other comprehensive income			
A) Items that will not be reclassified subsequently to statement of the profit and loss		-	-
B) Items that will be reclassified subsequently to statement of the profit and loss			
- Exchange differences in translating financial statements of foreign operations		2,546,470	(2,213,367)
Total other comprehensive income		**2,546,470**	**(2,213,367)**
Total comprehensive income for the year		(78,536,973)	(41,846,422)
Earnings per equity share (EPS)			
Basic and diluted EPS	18	(7,051)	(4,954)
Weighted average number of equity shares used in computation of Basic and diluted EPS		11,500	8,000

The accompanying notes form an integral part of the financial statements.

As per our report of even date attached

S.S. Swamy
Chartered Accountant
Membership No.019990

S.S. SWAMY B'lore-94 Chartered Accountant

Place : Bengaluru
Date : May 04, 2026

For and on behalf of Board of Directors of
Sasken Technologies Japan Co. Limited

Rajiv C Mody
Director
DIN : 00092037

Place : Bengaluru
Date : May 04, 2026

Sasken Technologies Japan Co. Ltd. SASKEN Japan

Sasken Technologies Japan Co. Limited
Statement of changes in equity

A. Equity share capital

Amount in INR

Balance as at April 01, 2024	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the year	Changes in equity share capital during the year	Balance as at March 31, 2025
-	-	-	46,211,317	46,211,317
Balance as at April 01, 2025	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the year	Changes in equity share capital during the year	Balance as at March 31, 2026
46,211,317	-	-	20,170,255	66,381,572

B. Other equity

Amount in INR

Particulars	Attributable to the owners of the Company			Total
	Reserves and surplus		Items of OCI	
	Securities premium	Retained earnings	Foreign exchange translation reserve	
Balance as at April 01, 2024	-	-	-	-
Movement during the year	40,394,735	-	(2,213,367)	38,181,368
Profit for the year	-	(39,633,055)	-	(39,633,055)
Balance as at March 31, 2025	40,394,735	(39,633,055)	(2,213,367)	(1,451,687)

Particulars	Attributable to the owners of the Company			Total
	Reserves and surplus		Items of OCI	
	Securities premium	Retained earnings	Foreign exchange translation reserve	
Balance as at April 01, 2025	40,394,735	(39,633,055)	(2,213,367)	(1,451,687)
Movement during the year	20,170,255	-	2,546,470	22,716,725
Profit for the year	-	(81,083,443)	-	(81,083,443)
Balance as at March 31, 2026	60,564,990	(120,716,498)	333,103	(59,818,405)

The accompanying notes form an integral part of the financial statements.

As per our report of even date attached

S.S. SWAMY
B'lore-94
Chartered Accountant

S.S. Swamy
Chartered Accountant
Membership No.019990

Place : Bengaluru
Date : May 04, 2026

For and on behalf of Board of Directors of
Sasken Technologies Japan Co. Limited

Rajiv C Mody
Director
DIN : 00092037

Place : Bengaluru
Date : May 04, 2026

Sasken Technologies Japan Co. Ltd.
SASKEN Japan

Sasken Technologies Japan Co. Limited

Cash Flow Statement — Amount in INR

	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities:		
Net Loss before tax	(80,987,227)	(39,633,055)
Adjustments for:		
Depreciation and amortization	2,271,113	-
Operating profit before working capital changes	**(78,716,114)**	**(39,633,055)**
Adjustments for (increase)/ decrease in operating assets:		
(Increase)/decrease in trade receivables	(14,062,400)	(2,492,160)
(Increase)/decrease in other current assets	900,129	(3,762,258)
(Increase)/decrease in other financial assets	(156,600)	(3,398,400)
(Increase)/decrease in unbilled revenue & contract assets	(1,149,195)	-
Increase/(decrease) in trade payables	(45,016,640)	77,894,530
Increase/(decrease) in current liabilities and provisions	11,058,570	3,914,401
Cash generated from operations	**(127,142,249)**	**32,523,058**
Direct taxes (paid)/ refund received	(74,551)	(13,367)
Net cash used in operating activities	**(127,216,800)**	**32,509,691**
B. Cash flow from investing activities:		-
Purchase of property, plant and equipment & Intangible assets	(1,867,446)	(1,771,982)
Net cash used in investing activities	**(1,867,446)**	**(1,771,982)**
C. Cash flow from financing activities:		-
Proceeds from fresh issue of shares	40,340,510	86,606,052
Lease payments	(1,706,350)	-
Net cash generated from financing activities	**38,634,160**	**86,606,052**
Net increase in cash and cash equivalents (A+B+C)	**(90,450,086)**	**117,343,760**
Effect of exchange differences on translation of foreign currency cash and cash equivalents	2,546,470	(2,213,367)
Cash and cash equivalents at the beginning of the year	115,130,393	-
Cash and cash equivalents at the end of the year (Refer note 7)	**27,226,776**	**115,130,393**

The accompanying notes form an integral part of the financial statements

As per our report of even date attached

For and on behalf of the Board of Directors of
Sasken Technologies Japan Co. Limited

S.S. Swamy
Chartered Accountant
Membership No.019990

S.S. SWAMY B'lore-94 Chartered Accountant

Place : Bengaluru
Date : May 04, 2026

Rajiv C Mody
Director
DIN : 00092037

Place : Bengaluru
Date : May 04, 2026

Sasken Technologies Japan Co. Ltd. SASKEN Japan

Sasken Technologies Japan Co. Limited.
Notes forming part of the financial statements for the year ended March 31, 2026

1. **Company overview**

Sasken Technologies Japan Co. Limited. was incorporated on May 13, 2024 in the Nagoya City, Japan as a wholly owned subsidiary of Sasken Technologies Limited. Sasken Technologies Japan Co. Ltd derives its revenues from software services rendered to the customers in Japan.

2. **Basis of preparation**

These financial statements have been prepared for the purpose of consolidation with the financials statements of Sasken Technologies Limited, the Holding company.

a) Statement of compliance

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of the Companies Act, 2013, (the 'Act') and other relevant provisions of the Act. The financial statements correspond to the classification provisions contained in Ind AS 1,"Presentation of Financial Statements". For clarity, various items are aggregated in the statements of profit and loss and balance sheet. These items are disaggregated separately in the notes to the financial statements, where applicable.

b) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Parent company's reporting currency, functional currency being the JPY. All amount included in the financial statements are reported in INR, except the share and per share data, unless otherwise stated.

c) Use of estimates & judgements

In preparing these financial statements, management has made judgements, 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.

d) Revenue Recognition

The Company assesses the services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligations and the ability of the customer to benefit independently from such obligations, and allocation of transaction price to these distinct performance obligations involves significant judgement.The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time.

The Company uses the percentage of completion i.e. input (cost expended) method to measure progress towards completion in respect of fixed price contracts. Percentage of completion method accounting relies on estimates of total expected contract revenue and costs. This method is followed when reasonably dependable estimates of the revenues and costs applicable to various elements of the contract can be made. Key factors that are reviewed in estimating the future costs to complete include estimates of future labour costs and productivity efficiencies. Because the financial reporting of these contracts depends on estimates that are assessed continually during the term of these contracts, recognized revenue and profit are subject to revisions as the contract progresses to completion. When estimates indicate that a loss will be incurred, the loss is provided for in the period in which the loss becomes probable.

e) Income taxes

Significant judgments are involved in determining the provision for income taxes including judgment on whether tax positions are probable of being sustained in tax assessments. A tax assessment can involve complex issues, which can only be resolved over extended time periods.

S.S. SWAMY B'lore-94 Chartered Accountant

Sasken Technologies Japan Co. Ltd. SASKEN Japan

f) Deferred taxes

A deferred tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. Accordingly,the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

g) Property, plant and equipment & Intangibles

The Company reviews the useful life of property, plant and equipment and intangibles at the end of each reporting period.

h) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgement. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option.The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

3. Material accounting policies

a) Property, Plant & Equipment (including intangible assets)

i) Recognition & measurement

Items of property, plant and equipment are measured at cost 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 and estimated costs of dismantling and removing the item and restoring the site on which it is located. 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. The cost of property, plant and equipment not available for use as at each reporting date is disclosed under capital work- in-progress. Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or 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.

iii) Depreciation & amortization

Based on an independent assessment, the management has estimated the useful lives of the following classes of assets, which are lower than or equal to those indicated in Schedule II. Management believes this best represents the period over which they expect to use these assets. Depreciation is provided using the straight line method (SLM), over the estimated useful life of the asset, as follows:

Type of asset	Estimated life (SLM)	Schedule II Estimated life (SLM)
Computers	3	3
Office Equipment	5	5

Leasehold improvements are amortized over the shorter of estimated useful life of the assets or the related lease term.

Intangible assets

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of

S.S. SWAMY B'lore-94 Chartered Accountant

Sasken Technologies Japan Co., Ltd. SASKEN Japan

obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Asset block	Estimated useful life
Computer software	3-5 years

The cost of property, plant and equipment not available for use before such date are disclosed under capital work- in-progress.

b) 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: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

Company as a lessee

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative standalone price of the lease component and the aggregate standalone price of the non-lease components.

The Company measures the right-of-use asset at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognized in the balance sheet immediately before the date of initial application. The right-of-use assets is depreciated using the straight-line method from the date of initial application over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognized in the standalone statement of Profit and Loss.

The Company has elected not to apply the requirements of Ind AS 116 to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

c) Foreign Currency

Foreign currency transactions:

Transactions in foreign currency are translated into the reporting currency by applying to the foreign currency amount the exchange rate prevailing on the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from translation at the exchange rates prevailing at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognized in the profit or loss and reported within foreign exchange gains/(losses), net within results of operating activities except when deferred in other comprehensive income as qualifying cash flow hedges. Monetary assets and liabilities denominated in foreign currencies are translated into the reporting currency at the exchange rate at the reporting date. 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. Exchange differences are recognised in profit or loss, except exchange differences arising from the translation of the following items which are recognised in OCI-qualifying cash flow hedges to the extent that the hedges are effective.

Foreign operations:

The assets and liabilities of foreign operations are translated into INR, 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.

S.S. SWAMY B'lore-94 Chartered Accountant

Sasken Technologies Japan Co., Ltd. SASKEN Japan

d) **Financial instruments**

Recognition and initial measurement:

Trade receivables and debt securities issued 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 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.

Classification and subsequent measurement of Financial assets :

On initial recognition, a financial asset is classified as measured at (i) Amortised Cost (ii) FVTPL (iii) FVOCI. 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: (i) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (ii) 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. Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets. All financial assets not classified as measured at amortised cost or FVOCI are measured at FVTPL.

Financial liabilities :

'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 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 profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

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.

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.

e) **Impairment**

Impairment of financial instruments :

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 being past due for 180 days or more; 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 Loss allowances for trade receivables 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 defaults over the expected life of a financial instrument.

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Impairment of non-financial assets :

The Company's non-financial assets, other than inventories and 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. An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. The recoverable amount of an asset or cash generating unit is the higher of its fair value less cost of disposal (FVLCD) and its value-in-use (VIU). The VIU of long-lived assets is calculated using projected future cash flows. FVLCD of a cash generating unit is computed using turnover and earnings multiples. Impairment losses are

recognised in the profit or 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. If at the reporting date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the impairment losses previously recognized are reversed such that the asset is recognized at its recoverable amount but not exceeding written down value which would have been reported if the impairment losses had not been recognized initially.

f) Employee benefits :

Post-employment and pension plans :

The Company participates in various employee benefit plans as per the applicable laws. These are defined Contribution plans, where the Company's only obligation is to pay a fixed amount with no obligation to pay further contributions.

Social security :

The company contributes towards Social Security, Medicare Taxes, State and Federal Unemployment Taxes at the prescribed rates, and to the pension fund. The Company has no other additional obligation.

Short-term employee benefits :

Employee benefits payable wholly within twelve months of receiving employee services are classified as short term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.

Compensated absences :

The Company's employees are entitled to compensated absences. The employees can carry forward a portion of the unutilized accumulating compensated absences and utilize it in future periods or receive cash at retirement or termination of employment. The Company records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Company recognizes accumulated compensated absences based on actuarial valuation using the projected unit credit method. Accumulated leaves, which is expected to be utilised within the next twelve months and not eligible to be carried forward to future years, is treated as short term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. These amounts are charged to the profit or loss.

g) Income taxes :

Income tax comprises current and deferred tax. It is recognised in profit or 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.

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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 and applicable for the period. 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 to realize the asset and settle the liability simultaneously.

Deferred tax :
Deferred tax is recognised using the balance sheet approach. 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 is also recognised in respect of carried forward tax losses and tax credits. Deferred tax is not recognised for :

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
- temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
- taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets 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. 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.

h) Earnings per share :

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of ordinary shares outstanding during the period is the number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary shares bought back or issued during the period multiplied by a time-weighting factor. The weighted average numbers of equity shares outstanding during the period is adjusted for events of bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares) and buy back of shares.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares, except where the results are anti-dilutive.

i) Provisions and contingencies :
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 will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event, based on a best estimate of such obligation. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. A contingent asset is neither recognised or disclosed in the financial statement.

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j) Cash and cash equivalents :

Cash and cash equivalents in the cash flow statement comprise of cash at bank and in hand. The cash flow statement is prepared under the indirect method.

k) Recent Indian Accounting Standards (Ind AS)

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. On August 13, 2025 MCA has notified following amendments to the existing accounting standards:

1. Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 - The amendment relates to classification of liabilities as current or non -current and non-current liabilities with covenants. In the context of classifying a liability as current,it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants.The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

2. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures, applicable w.e.f. April 1, 2025 - The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

New standards or amendments not yet adopted

Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2026 - The amendment relates to Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants. Under the existing Ind AS 1, where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.However, the amended requirements stipulate that entities will no longer be permitted to consider lender waivers that are granted after the reporting date but before the financial statements are approved for the purpose of classification of loans. This amendment is required to be applied retrospectively in accordance with Ind AS 8.The Company will assess the impact, if any, on its operations or financial statements in the relevant financial year.

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Notes to financial statements for the year ended March 31, 2026

4. Property, plant and equipment — Amount in INR

Particulars	Leasehold improvements	Computers	Right of use assets	Total
Gross Block				-
As at April 01, 2024	-	487,915	-	487,915
Additions during the year	-	-	-	-
Deletions during the year	-	-	-	-
Foreign exchange translation adjustment	-	-	-	-
As at March 31, 2025	**-**	**487,915**	**-**	**487,915**
Additions during the year	644,640	1,581,326	5,996,502	8,222,468
Deletions during the year	-	-	-	-
Foreign exchange translation adjustment	-	22,483	(0)	22,483
As at March 31, 2026	**644,640**	**2,091,724**	**5,996,502**	**8,732,866**
Accumulated Depreciation				
As at April 01, 2024	-	-	-	-
Charge for the year	-	-	-	-
Deletions	-	-	-	-
Foreign exchange translation adjustment	-	-	-	-
As at March 31, 2025	**-**	**-**	**-**	**-**
Charge for the year	637,498	770,529	863,086	2,271,113
Deletions during the year	-	-	-	-
Foreign exchange translation adjustment	7,142	8,632	9,669	25,442
As at March 31, 2026	**644,640**	**779,161**	**872,755**	**2,296,555**
Net Block				
As at March 31, 2025	**-**	**487,915**	**-**	**487,915**
As at March 31, 2026	**-**	**1,312,563**	**5,123,747**	**6,436,310**

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Notes to financial statements for the year ended March 31, 2026

	As at March 31, 2026	As at March 31, 2025
Amount in INR		
5. Other financial assets (unsecured, considered good)		
Security deposits	3,555,000	3,398,400
Total	**3,555,000**	**3,398,400**
6. Trade receivables		
Unsecured considered good*	16,554,560	2,492,160
Less: Allowances for credit loss	-	-
Total	**16,554,560**	**2,492,160**
* Trade receivables are outstanding for less than 6 months.		
7. Cash and cash equivalent		
Balances with banks	27,226,776	115,130,393
Total	**27,226,776**	**115,130,393**
8. Other current assets (unsecured, considered good)		
Prepaid expenses & other recoveries	1,065,283	-
Balances with government authorities	1,796,846	3,547,071
Advance payment to vendors	-	215,187
Total	**2,862,129**	**3,762,258**

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Notes to financial statements for the year ended March 31, 2026

	As at March 31, 2026	As at March 31, 2025
		Amount in INR
9. Share capital		
Authorised capital		
15,000 Equity shares of JPY 10,000 each	150,000,000	150,000,000
(At March 31, 2025: 15,000 Equity shares of JPY 10,000 each)		
Issued, subscribed and paid up capital		
Investment in equtiy shares	66,381,572	46,211,317
11,500 Equity shares of JPY 10,000 each fully paid up		
(At March 31, 2025: 8,000 Equity shares of JPY 10,000 each)		
Total	**66,381,572**	**46,211,317**

Shareholders holding more than 5 percent shares in the Company:	**No. of shares**	**No. of shares**
Sasken Technologies Limited (100% holding)(Promoter)	11,500	8,000

Reconciliation of the number of shares outstanding at the beginning and end of the reporting period:	**No. of shares**	**No. of shares**
Outstanding at the beginning of the year	8,000	-
Add: subscribed during the year	3,500	8,000
Outstanding at the end of the year	11,500	8,000

10. Trade payables		
- Outstanding trade payable*	36,240,151	77,894,530
Total	**36,240,151**	**77,894,530**

* Trade Payables are outstanding for less than 1 year

11. Other Current Liabilities		
Statutory liabilities	5,928,290	3,626,406
Total	**5,928,290**	**3,626,406**

12. Provisions, current		
Provision for Employee compensated absences	4,764,198	-
Total	**4,764,198**	**-**

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Notes to financial statements for the year ended March 31, 2026 — Amount in INR

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
13. Revenue from operations		
Sale of software services	86,505,462	35,692,581
Total	**86,505,462**	**35,692,581**
14. Other Income		
Others	78,554	-
Interest income on bank deposits	69,724	2,882
Total	**148,278**	**2,882**
15. Employee benefit expenses		
Salaries & bonus	70,264,365	-
Contribution to provident and other funds	7,402,237	-
Staff welfare	354,890	323,171
Recruitment and relocation	14,175	12,141,992
Total	**78,035,667**	**12,465,163**
16. Other expenses		
Rent	12,594,621	10,473,510
Repairs and maintenance		
-Plant and machinery	1,335,327	436,095
-Building	265,889	215,780
-Others	2,876,679	20,865
Communication expenses	1,146,396	281,947
Printing and stationery	1,106	77,059
Travel expenses	5,463,852	10,386,844
Electricity and water charges	84,696	30,127
Professional, legal and consultancy charges	60,071,122	37,072,861
Insurance	5,791	-
Contract staff cost	278,269	-
Software expenses	-	100,754
Training and conference expenses	4,863	20,389
Selling expenses - others	1,362,372	743,237
Membership & Subscriptions	124,388	2,504,973
Rates and taxes	295,865	287,918
Miscellaneous expenses	1,386,946	210,993
Total	**87,298,182**	**62,863,355**

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17. **Other Notes:**

a. **Segment Reporting**

The Company provides software services and software products, which in the opinion of the management represents a single business segment and hence no separate disclosure has been made. The geographical segment information is disclosed based on location of the customers.

Geographic Segment Information:

Revenues:

Amount in Rs.

Region	For the year ended March 31, 2026	For the year ended March 31, 2025
Asia Pacific (other than India)	86,505,462	35,692,581
Total	86,505,462	35,692,581

b. **Related Party Disclosures:**

Name of the related parties and description of relationship:

Holding Company : Sasken Technologies Limited, India (wholly owned)

Transactions and balances due to/(from) Holding company/Other Subsidiaries of the holding Co are as shown below:

i) **Transactions during the period:**

Amount in Rs.

Name of the party	Nature of Transactions	For the year ended March 31, 2026	For the year ended March 31, 2025
Sasken Technologies Limited	(i) Software development services procured (ii) Reimbursement of expenses	50,840,384 13,903,386	31,086,652 38,178,435

ii) **Balances:**

Amount in Rs.

Name of the party	Nature of Balances	As at March 31, 2026	As at March 31, 2025
Sasken Technologies Limited	Payable balances (incl. provisions)	31,427,335	77,894,530

18. **Earnings per Share (EPS)**

Earnings Per Share has been determined as follows:

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
Profit after tax as per the Statement of Profit and Loss	A	(81,083,442)	(39,633,055)
Weighted Average number of Shares for Basic and Diluted EPS	B	11,500	8000
Earnings Per Share			
Basic and Diluted	A/B	(7,051)	(4,954)

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19. Financial instruments - fair values and risk management

Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2 - Inputs other than quoted prices included within 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 assets or liabilities that are not based on observable market data (unobservable inputs).
The cost of unquoted investments included in Level 3 of fair value hierarchy approximate their fair value because the cost represents estimate of fair value.

A. Accounting classification and fair values

The Company does not have any financial instruments which are measured at fair value either through profit or loss or through other comprehensive income

As at March 31,2026	Amortized cost - Carrying amount	
Financial assets not measured at fair value	**As at March 31, 2026**	**As at March 31, 2025**
(i) Trade receivables	16,554,560	2,492,160
(ii) Cash and bank balances	27,226,776	115,130,393
(iii) Unbilled revenue	1,149,195	-
	44,930,531	**117,622,553**

	Amortized cost - Carrying amount	
Financial liabilities not measured at fair value	**As at March 31, 2026**	**As at March 31, 2025**
(i) Lease liabilities(non-current)	4,280,482	-
(ii) Trade Payables	36,240,151	77,894,530
	40,520,633	**77,894,530**

The carrying amount of above financial assets and liabilities are considered to be the same as their fair values due to their short term nature.

B. Financial risk management

The Company has exposure to the following risks arising from financial instruments:
- Credit risk;
- Liquidity risk; and
- Market risk

i. Risk management framework

The Company's principal financial liabilities comprise borrowings, trade payables, other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include trade receivables and cash and cash equivalents that derive directly from its operations.

The Company's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. The Company's primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance. The primary market risk for the Company pertains to investing activities. The Company's exposure to credit risk is influenced mainly by the individual characteristic of customers and counterparties to derivative instruments such as banks.

ii. Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables. Credit risk has always been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the company grants credit terms in the normal course of business.

Trade receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate.

Credit risk arises from the possibility that customers may not be able to settle their obligations as agreed. The Company establishes an allowance for impairment that best represents its estimate of expected losses in respect of trade receivables. The Company has established a credit policy under which each new customer is analyzed individually for credit worthiness before the standard payment and delivery terms and conditions are offered. The balance outstanding of trade receivable is less than 180 days.

Cash and bank balances

The Company held cash and bank balances of Rs.27,226,776 at March 31, 2026 (115,130,393: March 31, 2025)

iii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulties in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.
The Company's principal sources of liquidity are cash and cash equivalents the cash flow that is generated from operations and the amount raised during the year recieved through issue of equity and borrowings. The Company believes that the working capital is sufficient to meet its current requirements. Accordingly, no liquidity risk is perceived.

Exposure to liquidity risk

The company is exposed to liquidity risk from trade payables which are expected to be paid within one year from the balance sheet date in ordinary course of business and there are no other material expsure to liquidity risk.

iv. Market risk

Market risk is the risk that changes in market prices - such as foreign exchange rates, interest rates and equity prices - will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payables and long term debt. The Company is exposed to market risk primarily related to the market value of its investments. Thus, the exposure to market risk is primarily related to investing activities. The objective of market risk management is to diversity our portfolio according to nature of investments to mitigate risks.

v. Currency risk

The Company's exposure to currency risk is not material, since there are no material transactions in other than the functional currency of the Company.

20.Contingent liabilities

The Company has no contingent liabilities as at March 31, 2026 (Nil: March 31, 2025).

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21. Leases

Leases where the Company is a lessee:

(A)(ia) Right of Use assets

	March 31, 2026	March 31, 2025
	Category of ROU asset	Category of ROU asset
	Buildings	Buildings
Opening balance	-	-
Additions (refer note 4)	5,996,502	-
Less : Amortization(refer note 4)	863,086	-
Less : Retirement	-	-
Translations	9,669	
Closing balance	5,123,747	-

	March 31, 2026	March 31, 2025
(ib) Lease liabilities		
Opening balance	-	-
Additions (refer note 4)	5,996,502	-
Lease payments	(1,716,020)	-
Lease retirals	-	-
Closing balance	**4,280,482**	-
(iii) Amounts recognised in Statement of Profit and Loss		
Interest on lease liabilities	36,005	-
Rent expenses on short term leases (refer note 16)	12,594,621	-
Amortization (refer note 4)	863,086	-
(iv) Amounts recognised in Statement of Cash Flows		
Total cash outflow for leases	1,706,350	-

22. Events after reporting period

No Significant subsequent events have been observed which may require an adjustments to the financial statements.

As per our report of even date attached

S.S. Swamy
Chartered Accountant
Membership Number :019990

S.S. SWAMY B'lore-94 Chartered Accountant

Place: Bengaluru
Date : May 04, 2026

For and on behalf of the Board of Directors of
Sasken Technologies Japan Co. Limited.

Rajiv C Mody
Director
DIN: 00092037

Place: Bengaluru
Date : May 04, 2026

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