

Datawrkz Business Solutions Private Limited

Standalone Financial Statements and Independent Auditor's Report
For the year ended 31 March 2026

Datawrkz Business Solutions Private Limited
Standalone Balance Sheet as at 31 March 2026

(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)

	Notes	As at 31 March 2026	As at 31 March 2025
Assets			
Non-current assets			
Property, Plant and Equipment	4	104	81
Right-of-use asset	5	72	121
Financial assets			
Investments	6	1,506	1,506
Other non-current financial assets	7	35	25
Deferred tax assets (net)	8	49	53
Total non-current assets		1,766	1,786
Current assets			
Financial assets			
Trade receivables	9	886	1,037
Cash and cash equivalents	10	288	275
Other current financial assets	11	1	4
Other current assets	12	197	214
Total current assets		1,372	1,530
Total assets		3,138	3,316
Equity and liabilities			
Equity			
Equity share capital	13	1	1
Other equity	14	2,474	2,171
Total equity		2,475	2,172
Liabilities			
Non-current liabilities			
Financial liabilities			
Lease liabilities	5	35	104
Provisions	15	77	46
Total non-current liabilities		112	150
Current liabilities			
Financial liabilities			
Lease liabilities	5	69	58
Trade payables			
- total outstanding dues of micro enterprises and small enterprises	16	-	1
- total outstanding dues of creditors other than micro enterprises and small enterprises	16	186	649
Other current financial liabilities	17	71	95
Other current liabilities	18	56	155
Provisions	19	19	15
Current tax liabilities (Net)	27	150	21
Total current liabilities		551	995
Total liabilities		663	1,145
Total equity and liabilities		3,138	3,316
Summary of material accounting policies	2		

The accompanying notes form an integral part of the standalone financial statement

As per our report of even date attached

For M S K C & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 001595S/S000168

For and on behalf of the Board of Directors of

Datawrkz Business Solutions Private Limited

CIN: U74999KA2013PTC071321

Ojas D. Joshi

Partner

Membership No.: 109752

Place: Mumbai

Date: 11-May-2026

Karthigha Dhanabalan

Director

DIN: 06681098

Place: London

Date: 11-May-2026

Senthil Govindan

Director

DIN: 06681096

Place: London

Date: 11-May-2026

Datawrkz Business Solutions Private Limited
Standalone Statement of Profit and Loss for the year ended 31 March 2026
(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)

	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	20	3,477	3,621
Other income	21	27	3
Total income		3,504	3,624
Expenses			
Operating Expenses	22	947	1,400
Employee benefit expenses	23	1,742	1,564
Finance costs	24	16	23
Depreciation and amortization expenses	25	95	68
Other expenses	26	251	276
Total expenses		3,050	3,331
Profit Before Tax		454	293
Tax expense	27		
Current tax		133	51
Taxes for earlier years		25	(5)
Deferred tax (credit)		2	(21)
Total tax expense		160	25
Profit for the year		294	267
Other comprehensive income			
<i>Item that will not be reclassified subsequently to the statement of profit and loss</i>			
Remeasurements of post-employment benefit obligation		11	14
Income tax relating to items that will not be reclassified to statement of profit and loss		(2)	(4)
Other comprehensive income for the year		9	10
Total comprehensive income for the year		303	277
Earning per share (face value of ₹ 1 per share)	28		
Basic EPS		456	414
Diluted EPS		423	385
Summary of material accounting policies	2		

The accompanying notes form an integral part of these Standalone financial statements

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Datawrkz Business Solutions Private Limited**Standalone statement of cash flow for the year ended 31 March 2026***(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)*

	For the year ended 31 March 2026	For the year ended 31 March 2025
A. Cash flow from operating activities		
Profit before tax	454	293
Adjustments for non cash and non operating items:		
Depreciation and amortisation	95	68
Finance costs	16	23
Expected credit loss	3	4
Interest income on deposits and loans	(3)	(3)
Interest on late payment of tax	7	1
Operating profit before working capital changes	572	386
Working capital adjustments:		
Change in trade receivables	148	(267)
Change in other financial assets	3	2
Change in other assets	17	(81)
Change in trade payables	(464)	145
Change in other liabilities	(99)	63
Change in provisions	46	30
Change in other financial liabilities	(24)	90
Cash generated from operations	198	368
Direct taxes paid (net of refunds)	(29)	(46)
Net Cash generated from operating activities (A)	169	322
B. Cash flow from investing activities		
Interest received on fixed deposits	1	3
Renewal of fixed deposits	(8)	-
Payment towards security deposit	-	5
Investment in subsidiaries	-	(1,485)
Purchase of fixed assets	(69)	(31)
Sale proceeds from property and equipment	-	-
Net cash (used in) investing activities (B)	(76)	(1,508)
C. Cash flow from financing activities		
Repayment of principal portion of finance lease liabilities	(58)	(48)
Repayment of interest portion of finance lease liabilities	(16)	(23)
Interest on late payment of tax	(7)	(1)
Proceeds from issue of Preference Shares (Including Premium)	-	1,500
Net cash (used in) financing activities (C)	(81)	1,429
Net increase in cash and cash equivalents (A+B+C)	12	243
Cash and cash equivalents as at the beginning of the year	275	32
Cash and cash equivalents as at the end of the year	287	275
Cash and cash equivalents as above comprises of the following		
Cash in hand	1	-
Balances with bank	287	275
Total cash and cash equivalents (refer note 8)	288	275

Notes: The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standards (Ind AS) 7, 'Statement of Cash flows'.

Summary of material accounting policies (Refer note 2)

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

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Datawrkz Business Solutions Private Limited
Standalone statement of changes in equity for the year ended 31 March 2026
(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)

A. Equity share capital

a. Equity shares of ₹ 1 each issued, subscribed and paid up

	Number of shares	Amount
Balance as at 01 April 2024	64,497	1
Changes in equity share capital	-	-
Balance as at 31 March 2025	64,497	1
Changes in equity share capital	-	-
Balance as at 31 March 2026	64,497	1

b. Preference shares issued

	Number of shares	Amount
Balance as at 01 April 2024	-	-
Changes in Preference share capital	4,959	0
Balance as at 31 March 2025	4,959	0
Changes in Preference share capital	-	-
Balance as at 31 March 2026	4,959	0

c. Terms/rights attached to equity shares

>> The Company has only one class of equity shares having a face value of Re. 1 per share. Each holder of equity share is entitled to one vote per share.

>> All Equity shares rank equally with regard to dividends and share in the company's residual assets. the Equity shares are entitled to receive dividend as declared. The voting rights of an Equity shareholders on poll(not on show of hands) are in the proportion to its share of the paid up capital of the company.

>> On winding up of the company, the holders of Equity shares will be entitled to receive the residual assets of the company in proportion to the number of Equity shares held.

d. Terms/rights attached to CCCPS

During the FY 2024-25 the Company issued 4,959 Cumulative Compulsorily Convertible Preference Shares (CCCPS) with a face value of INR 1/- each at a premium of INR 30,247.03 per share on 09 January 2025. CCCPS holder are entitled to receive the dividend at the rate - 0.0001% per annum

*As per the Share Subscription Agreement (SSA), the preference shares shall be automatically converted to equity on the earlier of:

- no later than 15 days from the date of determination of conversion price.
- such other date as may be agreed between the parties.

B. Other equity

	Capital redemption reserve	Securities Premium	Retained earnings	Total reserves and surplus
Balance as at the beginning of the year	0	-	395	395
01 April 2024				
Add: Profit for the year	-	-	267	267
Add: Fresh issue during the year	-	1,500	-	1,500
Add: Other comprehensive (loss) for the year	-	-	10	10
Balance as at the end of the year	0	1,500	672	2,172
31 March 2025				
Add: Profit for the year	-	-	294	294
Add: Fresh issue during the year	-	-	-	-
Add: Other comprehensive (loss) for the year	-	-	9	9
Balance as at the end of the year	0	1,500	975	2,475
31 March 2026				

Nature and purpose of reserves

(i) Capital redemption reserve

Capital redemption reserve was created on buyback of equity shares of the company in accordance with the provisions of Companies Act, 2013. During financial year ended on 31 March 2023, 15,000 shares were bought back by the company and accordingly capital redemption reserve of ₹ 0 lakhs (#) has been created at the rate of ₹1 per equity share.

(ii) Securities Premium Reserve

Securities premium reserve is used to record the premium on issue of shares. The reserve is utilised in accordance with the provision of Companies Act, 2013.

(iii) Retained earnings

Retained earnings are the profits / loss including other comprehensive income / loss that the Company has earned / incurred till date, less any transfers to other reserves, dividends or other distributions paid to its equity shareholders.

(#) Zero represents amount less than ₹ one lakh

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1 Corporate information

Datawrkz Business Solutions Private Limited (the "Company" or "Datawrkz") was incorporated on 7th October 2013 as a private limited company under the Companies Act, 2013, in the State of Karnataka. The Company is a subsidiary of Nazara Technologies Limited, a listed public company. The Company is primarily engaged in the business of selling of space or time slots for advertisements. The registered office of the Company is situated at Second, Third and Fourth ,452 BBMP Khata No 350/452, 17th Cross, Sector - 4, HSR Layout, Bangalore KA 560102 IN.

2 Material accounting policies

(i) Basis of preparation

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as issued by Ministry of Corporate Affairs ('MCA'). The financial statements are authorized for issue by the Company's Board of Directors on 11th May 2026.

The financial statements have been prepared on a historical cost convention and accrual basis, except for the certain financial assets and liabilities that are measured at fair value.

All amounts included in the financial statements are reported in Indian ₹ Lakh except share and per share data, unless otherwise stated. Amount presented as "0" are non-zero numbers rounded off in ₹ Lakh. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

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 statement of profit and loss and balance sheet. These items are disaggregated separately in the notes to the financial statements, where applicable.

(ii) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle
 - Held primarily for the purpose of trading
 - Expected to be realized in normal operating cycle or within twelve months after the reporting period or
 - Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
- All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle or due to be settled within twelve months after the reporting period
- It is held primarily for the purpose of trading
- There is no 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.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

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

(iii) Foreign currency transactions and balances

i. Functional currency

The financial statements are presented in Indian Rupees (₹), which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates.

ii. Transactions and translations

Transactions in foreign currencies are initially recorded by the Company at its functional currency spot rates at the date the transaction first qualifies for recognition. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognized in profit or loss with the exception of the following:

Exchange differences arising on monetary items are recognized in profit or loss in the standalone financial statements.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in OCI or profit or loss are also recognized in OCI or profit or loss, respectively).

(iv) Use of estimates and judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amounts of assets and liabilities, revenue and expenses and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods.

The areas involving significant judgement and estimates are as follows:

Estimated useful life of property, plant and equipment and intangible assets

The charge in respect of periodic depreciation/ amortization is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. Management at the time the asset is acquired/ capitalized periodically, including at each financial year end, determines the useful lives and residual values of Company's assets. The lives are based on historical experience with similar assets as well as anticipation of future events, which may affect their life, such as changes in technology.

Estimated value and useful life of ROU asset

Ind AS 116 defines a lease term as the non-cancellable period for which the lessee has the right to use an underlying asset including optional periods, when an entity is reasonably certain to exercise an option to extend (or not to terminate) a lease. The Company considers all relevant facts and circumstances that create an economic incentive for the lessee to exercise the option when determining the lease term. The option to extend the lease term is included in the lease term, if it is reasonably certain that the lessee would exercise the option. The Company reassesses the option when significant events or changes in circumstances occur that are within the control of the lessee. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances. The Company has applied an incremental borrowing rate for the purpose of computing lease liabilities based on the rate prevailing in India.

Expected credit loss

The Company determines the allowance for credit losses based on historical loss experience adjusted to reflect current and estimated future economic conditions. The Company considers 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 credit information for its customers to estimate the probability of default in future.

Recognition of deferred tax assets

Deferred tax assets are recognized to the extent that it is probable that future taxable profit will be available against which the losses can be utilized. In assessing the probability, the company considers whether the entity has sufficient taxable temporary differences, which will result in taxable amounts against which the unused tax losses or unused tax credits can be utilized before they expire. Significant management judgement is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Revenue recognition

The Company determines whether the platform service provider are acting as principal or agent for the services that are sold through them. The Company ascertain the same based on the criteria such as who is the primary obligor under the contract, who has the discretion in pricing, and who bears credit risk. The Company provides Account Management, Publisher Management and Other services to overseas subsidiary on Cost plus commission basis.

(v) Revenue from contract with customer

The Company is recording revenue from advertisement and Business Support Services on the gross amount of consideration received from customer as per Ind AS 115 "Revenue from contract with customers".

To determine whether the Company should recognize revenues, the Company follows 5-step process:

- a. identifying the contract, or contracts, with a customer
- b. identifying the performance obligations in each contract
- c. determining the transaction price
- d. allocating the transaction price to the performance obligations in each contract
- e. recognizing revenue when, or as, we satisfy performance obligations by transferring the promised goods or services

The transaction price is usually fixed, but may also include variable considerations such as volume or cash discounts. The revenue further adjusted with indirect taxes.

The Company recognises as revenue the amount of the transaction price, excluding the estimates of constrained variable consideration that is allocated to that performance obligation.

The billing in excess of revenue recognised is presented as deferred revenue within other current liability whereas revenue recognised in excess of billing is presented as unbilled revenue within other current financial assets.

Revenue from advertising services, including performance-based advertising, is recognised after the underlying performance obligations have been satisfied, usually in the period in which advertisements are displayed. Revenue is reported on a gross or net basis based on management's assessment of whether the Company is acting as a principal or agent in the transaction. The determination of whether the Company act as a principal or an agent in a transaction is based on an evaluation of whether the good or service are controlled prior to transfer to the customer. Revenue from providing services to entity companies is measured at cost plus markup basis.

(vi) Financial instrument

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

a) Financial assets**Initial recognition and measurement**

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit and loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in three broad categories:

- Debt instruments assets at amortized cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments at fair value through profit and loss (FVTPL)

Debt instruments at amortized cost

A Debt instrument is measured at amortized cost (net of any write down for impairment) the asset is held to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes) and The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding.

Such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in other income in the profit and loss. The losses arising from impairment are recognized statement of profit and loss. This category generally applies to trade and other receivables

Debt instruments at fair value through other comprehensive income (FVTOCI)

A financial asset that meets the following two conditions is measured at fair value through OCI unless the asset is designated at fair value through profit and loss under fair value option.

- The financial asset is held both to collect contractual cash flows and to sell.
- 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.

Instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in OCI. However, the Company recognizes interest income, impairment losses and reversals and foreign exchange gain or loss in the Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instruments at fair value through profit and loss (FVTPL)

FVTPL is a residual category for company's investment instruments. Any instruments which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

All investments (except investment in subsidiary) included within the FVTPL category are measured at fair value with all changes recognized in Statement of profit and loss

In addition, the company may elect to designate an instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Derecognition

When the Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; It evaluates if and to what extent it has retained the risks and rewards of ownership.

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognized when:

- The rights to receive cash flows from the asset have expired, or
- Based on above evaluation, either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a bases that reflect the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment of financial assets

The Company applies expected credit loss ('ECL') model for measurement and recognition of loss allowance on the following:

- i. Trade receivables
- ii. Financial assets measured at amortised cost (other than trade receivables)

In case of trade receivables, the Company follows a simplified approach wherein an amount equal to lifetime ECL is measured and recognised as loss allowance. The company computes ECL based on a provision matrix. The provision matrix is prepared based on historically observed default rates over the expected life of trade receivables and is adjusted for forward-looking estimates. The default in collection as a percentage to total receivable is low and overall expected credit loss is not material to these financial statements.

Financial assets classified as amortised cost (listed as ii above), subsequent to initial recognition, are assessed for evidence of impairment at end of each reporting period basis monitoring of whether there has been a significant increase in credit risk. To assess whether there is a significant increase in credit risk, the Company compares the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportive forwarding-looking information.

If the credit risk of such assets has not increased significantly, an amount equal to 12-month ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

Subsequently, if the credit quality of the financial asset improves such that there is no longer a significant increase in credit risk since initial recognition, the Company reverts to recognising impairment loss allowance based on 12-month ECL.

The gross carrying amount of a financial asset is written off when the Company has no reasonable expectations of recovering the financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event.

b) Financial liabilities**Initial recognition and measurement**

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit and loss or at amortized cost, as appropriate. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs. The Company's financial liabilities include trade payables, lease obligations, and other payables.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial recognition, interest-bearing loans and borrowings and other payables are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit and loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit and loss.

c) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

d) Reclassification of financial assets and liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model because of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

(vii) Income tax

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

i) Current tax

Current tax is the expected tax payable on the taxable income for the year using applicable tax rates for the relevant period, and any adjustment to taxes in respect of previous years. Interest expenses and penalties, if any, related to income tax are included in finance cost and other expenses respectively. Interest Income, if any, related to income tax is included in other income.

ii) Deferred tax

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

A deferred tax liability is recognised based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period. Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities; and the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority.

(viii) Property, Plant and equipment

All items of property, plant and equipment are initially recorded at cost. Cost of property, plant and equipment comprises purchase price, non-refundable taxes, levies, and any directly attributable cost of bringing the asset to its working condition for the intended use. After initial recognition, property and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. The cost of an item of property and equipment is recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The cost includes the cost of replacing part of the property and equipment and borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying property and equipment.

The Company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Property, plant and equipment are eliminated from financial statements, either on disposal or when retired from active use. Losses arising in case of retirement of property and equipment and gains or losses arising from disposal of property and equipment are recognized in statement of profit and loss in the year of occurrence.

The assets' residual values, useful lives and methods of depreciation are reviewed at least at the end of each reporting period and adjusted prospectively, if appropriate. Depreciation is calculated using Straight line method over the estimated useful lives of the assets. Useful lives used by the Company are same from lives prescribed under Schedule II of the Companies Act 2013. The range of useful lives of the property and equipment are as follows:

Nature of assets	Useful Life(in years)
Computer equipment	3
Furniture and fixtures	10
Office equipment	5
Electrical Installation	5
Leasehold Improvements	5

(ix) Intangible assets

Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the assets will flow to the Company and the cost of the asset can be measured reliably.

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding the amount at which development cost is capitalised, are not capitalised and the related expenditure is charged to Statement of profit or loss in the period in which the expenditure is incurred.

Intangible assets are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates.

Company amortised intangible assets and software over the period of 3 years, as the company expects to generate future benefits from the given assets for a period of 3 years.

The amortization expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

(x) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less cost of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or entities of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

The impairment calculations are based on detailed budgets and forecast calculations for each of the Company's CGUs covering a period of five years and applying a long-term growth rate to project future cash flows after the fifth year. Impairment losses of operations are recognized in the statement of profit and loss.

At each reporting date if there is an indication that previously recognized impairment losses no longer exist or have decreased, the entity estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed in the statement of profit and loss only to the extent of lower of its recoverable amount or carrying amount net of depreciation considering no impairment loss recognized in prior years only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized.

The management assesses internal or external indicators at every reporting date, including but not limited to asset's market value, changes in the technological, market, economic or legal environment in which the entity operates, change in market interest rates, market capitalisation, obsolescence or physical damage of an asset, and the economic performance of an asset when compared to its expectation.

(xi) Leases

Company as lessee

The Company's leased assets consist of leases for Buildings. The Company assesses whether a contract contains 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 in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- the contract involves the use of an identified asset
- the Company has substantially all the economic benefits from use of the asset through the period of the lease and
- the Company has the right to direct the use of the asset.

The Company determines the lease term as the non-cancellable period of a lease, together with periods covered by an option to extend the lease, where the Company is reasonably certain to exercise that option.

The Company at the commencement of the lease contract recognizes a Right-of-Use (ROU) asset at cost and corresponding lease liability, except for leases with term of less than twelve months (short term leases) and low-value assets. For these short term and low value leases, the company recognizes the lease payments as an operating expense on a straight-line basis over the lease term.

The cost of the ROU assets comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease plus any initial direct costs, less any lease incentives received. Subsequently, the ROU assets are measured at cost less any accumulated depreciation and accumulated impairment losses, if any. ROU asset are depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of ROU assets. The estimated useful lives of ROU assets are determined on the same basis as those of property and equipment.

The Company applies Ind.AS 36 to determine whether a RoU asset is impaired and accounts for any identified impairment loss as described in the impairment of non-financial assets above.

For lease liabilities at the commencement of the lease, the Company measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determined, if that rate is not readily determined, the lease payments are discounted using the incremental borrowing rate that the Company would have to pay to borrow funds, including the consideration of factors such as the nature of the asset and location, collateral, market terms and conditions, as applicable in a similar economic environment.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

The Company recognizes the amount of the re-measurement of lease liability as an adjustment to the right-of-use assets. Where the carrying amount of the right-of-use assets is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognizes any remaining amount of the remeasurement in statement of income.

The difference between the written down value of Right to use asset and outstanding balance of lease liability in case of premature termination of a lease agreement is considered as a gain/ loss and accounted through statement of profit and loss.

Lease liability payments are classified as cash used in financing activities in the Standalone statement of cash flows.

(xii) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

(xiii) Provisions, contingent liabilities, and contingent assets

A provision is recognised when the Company has a present obligation as a result of past events and 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 measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. Where the effect of time value of money is material, provisions are measured at their present value using a pre-tax rate that reflects current market assessments of the time value of money and risks specific to the liability. The increase in the provision due to passage of time is recognised as interest expense. The provisions are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets are not recognised in the financial statements. However, it is disclosed only when an inflow of economic benefits is probable.

(xiv) Employee benefits

Post-employment benefits

The Company contributes to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952 that is a defined contribution plan and contribution paid or payable is recognised as an expense in the year in which the employees render services.

The gratuity plan is funded. The company has entity Gratuity Policy administered through LIC.

The Company's obligation because of gratuity is determined based on actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, attrition rates and mortality rates. Due to the complexities involved in the valuation and its long-term nature, these liabilities are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The Company recognizes the changes in the net defined benefit obligation as an expense in the Statement of profit and loss.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the Management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on publicly available mortality tables of India. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

Re-measurement, comprising of actuarial gains and losses and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit and loss in subsequent periods.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset.

Short - term employee benefits

All employee benefits which are due within twelve months of rendering the services are classified as short-term employee benefits. Benefits such as salaries, wages, short term compensated absences, etc. and the expected cost of bonus, ex-gratia are recognised in the period in which the employee renders the related service. All short-term employee benefits are accounted on undiscounted basis during the accounting year based on services rendered by employees.

Compensated absences

The Company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each Balance Sheet date using projected unit credit method on the additional amount expected to be paid / availed as a result of the unused entitlement that has accumulated at the Balance Sheet date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

Long-term employee benefits.

Compensated absences, which are not expected to occur within twelve months after the end of the period in which the employee renders the related services, are recognised as a liability at the present value of the defined benefit obligation at the balance sheet date.

(xv) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss (excluding other comprehensive income) 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 year is adjusted for events such as bonus issue, bonus element in a right issue, shares split and reserve share splits (consolidation of shares) 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 or loss for the period attributable to equity shareholders after taking into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(xvi) Segment reporting

The company is primarily engaged in the business of providing advertising and related business support services, which constitute a single reportable operating segment in accordance with Ind AS 108.

(xvii) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability - or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the standalone financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For the purpose of fair value disclosures, the Company has determined classes of financial assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

(xviii) Cash flow statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of non-cash, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

(xix) Investment in subsidiaries

The Company has accounted for its investment in subsidiaries at cost. Investment in a subsidiary or an associate acquired in stages are accounted after re-measuring the equity interest held up to the date on which control or significant influence was first achieved, at its fair value on date of obtaining control or significant influence.

3 New accounting standards applicable to the company

The Ministry of Corporate Affairs ("MCA") notified amendments on 7 May 2025 and 13 August 2025 under the Companies (Indian Accounting Standards) Amendment Rules, 2025 and the Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which is effective from annual reporting periods beginning on or after 1 April 2025.

(a) Amendment to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangement:

The amendments to Ind AS 7 'Statement of Cash Flows' and Ind AS 107 'Financial Instruments: Disclosures' clarify the characteristics of supplier finance arrangements and require additional disclosures for such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.

The entity does not have any supplier finance arrangements during the reporting period.

(b) Amendment to Ind AS 1 - Classification of liabilities as current or non-current and non-current liabilities with covenants:

The amendment specifies the requirements for classifying liabilities as current or non-current in the balance sheet, and clarifies the following:

- a) An entity's right to defer settlement of a liability for at least twelve months after the reporting period must have substance and must exist at the end of the reporting period. The classification of a liability as current or non-current is unaffected by the likelihood that the entity will exercise its right to defer settlement.
- b) If an entity's right to defer settlement of a liability is subject to covenants, such covenants affect whether that right exists at the end of the reporting period only if the entity is required to comply with the covenant on or before the end of the reporting period.
- c) In case of a liability that can be settled, at the option of the counterparty, by the transfer of the entity's own equity instruments, such settlement terms do not affect the classification of the liability as current or non-current only if the option is classified as an equity instrument.

These amendments have no effect on the measurement of any items in the Standalone financial statements of the entity. The entity did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

(c) Amendment to Ind AS 12 – Pillar-Two Tax Reforms

The entity is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdiction in which the entity operates.

(d) Amendment to Ind AS 21 - Lack of exchangeability

The Amendments introduces requirement to assess when a currency is exchangeable into another currency and when it is not. The amendment requires an entity to estimate the spot exchange rate when it concludes that a currency is not exchangeable into another currency. These amendments had no effect on the Standalone financial statements of the entity.

The below amendments are notified but not yet effective

Amendment to Ind AS 1 'Presentation of Financial Statements' - Classification of Liabilities as current or non-current and non-current liabilities with covenants:

The amendment includes specific provisions that will take effect for reporting periods beginning on or after 1 April 2026, retrospectively, as outlined below:

a) Breach of material covenant for long-term loan arrangement on or before end of reporting period with effect that liability becomes payable on demand as on reporting date, then it shall be classified as current liability, if lender agreed after reporting period and before approval of financial statements to not demand payment as a consequence of breach.

b) Classify as non-current liability, if lender agreed by end of reporting period to provide grace period ending at least 12 months after reporting period within which entity can rectify the breach provided lender does not demand immediate repayment.

c) Disclose information about the timing of settlement to understand the impact of the liability on the financial statements.

The entity does not expect this amendment to have an impact on its operations or Standalone financial statements.

Datawrkz Business Solutions Private Limited
Summary of material accounting policies and other explanatory information to the standalone financial statements
(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)
4 Property, Plant and Equipment

	Electrical installations	Furniture and fixtures	Computers	Office equipments	Lease hold improvements	Total
(a) Gross block (at cost)						
Balance as at 01 April 2024	4	34	53	42	25	158
Additions	-	-	22	4	5	31
Disposals	-	-	-	-	-	-
Reclassification/Reversal	-	-	5	(6)	-	(0)
Balance as at 31 March 2025	4	34	80	40	31	189
Additions	-	3	49	-	17	69
Disposals	-	-	(8)	-	-	(8)
Reclassification/Reversal	-	-	-	-	-	-
Balance as at 31 March 2026	4	37	121	40	48	250
(b) Accumulated depreciation						
Balance as at 01 April 2024	2	12	45	25	8	92
Depreciation during the year	-	2	8	3	2	16
Disposals	-	-	-	-	-	-
Reclassification/Reversal	-	1	-	(7)	6	-
Balance as at 31 March 2025	2	15	53	22	16	108
Depreciation during the year	1	3	22	6	14	46
Disposals	-	-	(8)	-	-	(8)
Reclassification/Reversal	-	-	-	-	-	-
Balance as at 31 March 2026	3	18	67	28	30	146
(c) Net block						
Balance as at 31 March 2026	1	19	54	12	18	104
Balance as at 31 March 2025	2	19	27	18	15	81

Refer Note - 37(ii), 37(ix), 37(iv) Other significant disclosures

Datawrkz Business Solutions Private Limited
Summary of material accounting policies and other explanatory information to the standalone financial statements

(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)

5 Leases

The Company has entered into agreements for taking its office premises under lease and license arrangement. The agreement is

for 5 years, lease rentals have an escalation in the range of 5% to 10%. The effective interest rate for lease liability is 12% p.a.

(a) Right-of-use assets

	Office Premises
Gross block (at cost)	
Balance as at 01 April 2024	262
Additions	-
Disposals	-
Balance as at 31 March 2025	262
Additions	-
Disposals	-
Balance as at 31 March 2026	262
Accumulated depreciation	
Balance as at 01 April 2024	89
Depreciation during the year	52
Disposals	-
Balance as at 31 March 2025	141
Depreciation during the year	49
Disposals	-
Balance as at 31 March 2026	190
Net block	
Balance as at 31 March 2026	72
Balance as at 31 March 2025	121

(b) Below are the carrying amounts of lease liabilities included under financial liabilities and the movements during the year:

	As at 31 March 2026	As at 31 March 2025
Balance as at beginning of the year	162	210
Addition during the year	-	-
Finance costs	16	23
Repayment of principal portion finance lease liabilities	(58)	(48)
Repayment of interest portion of lease liabilities	(16)	(23)
Reduction in lease liability due to lease modification	-	-
Balance as at end of the year	104	162
Current	69	58
Non-current	35	104

(c) Future minimum finance lease payments as at the end of the reporting period are as follows:

Undiscounted lease payments	As at 31 March 2026	As at 31 March 2025
Within 1 year	78	75
Over 1 year	36	114
Total	114	189
Less: Finance cost	(10)	(27)
Net present value	104	162

(d) The following are the amounts recognised in statement of profit and loss:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Depreciation on right-of-use assets	49	52
Finance cost	16	23
	65	75

(e) Amount recognised in statement of cash flow

	For the year ended 31 March 2026	For the year ended 31 March 2025
Repayment of interest portion of lease liabilities	(16)	(23)
Repayment of finance lease liabilities	(58)	(48)
	(74)	(71)

Datawrkz Business Solutions Private Limited
Summary of material accounting policies and other explanatory information to the standalone financial statements
(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)

6 Investments	As at 31 March 2026		As at 31 March 2025	
Non-current investments	Number of shares	Amount	Number of shares	Amount
Investment in subsidiaries				
Unquoted equity instruments recorded at cost				
Mediawrkz Inc				
Equity shares of \$10 each, fully paid up	2,000	15	2,000	15
Mediawrkz Pte.				
Equity shares of \$10 each, fully paid up	1,000	6	1,000	6
Datawrkz UK Limited				
Equity shares of GBP 1 each, fully paid up	13,50,200	1,485	13,50,200	1,485
	13,53,200	1,506	13,53,200	1,506
Aggregate carrying amount of unquoted investments		1,506		1,506
Aggregate amount of impairment in value of investments		-		-
Refer Note - 37(xiii) Other significant disclosures				
7 Other non-current financial assets	As at 31 March 2026		As at 31 March 2025	
Unsecured, considered good				
Security deposits		27		25
Bank deposits with original maturity of more than 12 months maturity		8		-
		35		25
8 Deferred Tax Assets(Net)	As at 31 March 2026		As at 31 March 2025	
Deferred Tax Assets (Net)		49		53
		49		53

a. Movement of deferred tax assets / (liabilities)

	As at 01 April 2025	Amount charged to statement of profit and loss	Amount charged to other comprehensive income	As at 31 March 2026
Property plant and equipment	10	-	-	10
Net of right-of-use assets and finance lease liabilities	10	(2)	-	8
Security deposits (#)	-	1	-	1
Gratuity (#)	10	8	(2)	16
Compensated absences	5	4	-	9
Trade Receivalbes	4	1	-	5
Accured Expenses	11	(11)	-	-
Others	3	(3)	-	-
Deferred tax assets, net	53	(2)	(2)	49

b. Movement of deferred tax assets / (liabilities) for the year ended 31 March 2025

	As at 01 April 2024	Amount charged to statement of profit and loss	Amount charged to other comprehensive income	As at 31 March 2025
Property plant and equipment	14	(4)	-	10
Net of right-of-use assets and finance lease liabilities	9	1	-	10
Security deposits	2	(2)	-	-
Gratuity	10	4	(4)	10
Compensated absences	2	3	-	5
Trade Receivalbes	-	4	-	4
Accured Expenses	-	11	-	11
Others	-	3	-	3
Deferred tax assets, net	37	21	(4)	53

Summary of material accounting policies and other explanatory information to the standalone financial statements

9 Trade Receivables	As at 31 March 2026	As at 31 March 2025
Trade receivables considered good – unsecured		
Related Parties (refer note 32)(*)	435	689
Others	456	350
Less: Provision for Expected credit loss	(5)	(2)
Total trade receivables	886	1,037
Unsecured, considered credit impaired	16	16
Less: Provision for Expected credit loss	(16)	(16)
Total	-	-
Total	886	1,037

9.1 Trade receivables ageing schedule

Particulars	Outstanding for following periods from due date of receipt							Gross trade receivables
	Unbilled	Not due	< 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed trade receivables – considered good	280	-	460	110	39	1	-	890
(ii) Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed trade receivables – credit impaired	-	-	-	-	-	-	16	16
(iv) Disputed trade receivables – considered good	-	-	-	-	-	-	-	-
(v) Disputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
(vi) Disputed trade receivables – credit impaired	-	-	-	-	-	-	-	-
Gross Total	280	-	460	110	39	1	16	907
Less - Provision for expected credit loss								21
Total								886

Trade receivables ageing schedule as at 31 March 2025

[illegible]

Datawrkz Business Solutions Private Limited**Summary of material accounting policies and other explanatory information to the standalone financial statements***(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)*

10 Cash and cash equivalents	As at 31 March 2026	As at 31 March 2025
Cash and cash equivalents		
Cash on hand	1	-
Balances with banks		
-Balances with banks in current accounts	287	275
-Bank deposits with original maturity of less than three months	-	-
	288	275
11 Other current financial assets	As at 31 March 2026	As at 31 March 2025
Loan to Employees	1	2
Interest accrued on fixed deposit	0	2
	1	4
(#) Zero represents amount less than ₹ one lakh		
12 Other Current Assets	As at 31 March 2026	As at 31 March 2025
Unsecured, considered good		
Advance to vendors	38	49
Capital Advance	3	9
Prepaid expenses	13	9
Balances with statutory/ government authorities	123	147
Other Receivables	20	-
	197	214

Datawrkz Business Solutions Private Limited
Summary of material accounting policies and other explanatory information to the standalone financial statements

(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)

13 Equity share capital

The authorised, issued, subscribed and fully paid-up equity share capital having a par value of ₹1 each as follows:

	As at 31 March 2026	As at 31 March 2025
Equity share capital		
Authorised share capital		
1,00,00,000 equity shares of face value ₹ 1 each (31 March 2025: 1,00,00,000)	100	100
	100	100
Preference share capital		
Authorised share capital		
140,000 Preference shares of face value ₹ 1 each (31 March 2025: 140,000)	1	1
	1	1
Equity Share Capital		
Issued, subscribed and fully paid up		
64,497 shares (31 March 2025: 64,497) of face value ₹ 1 each	1	1
	1	1
Preference Share Capital		
Issued, subscribed and fully paid up		
4,959 Preference shares of Rs.1 each (31 March 2025: 4959)	0	0
	0	0

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

Equity shares of ₹ 1 each	Number of shares	Amount
As at 01 April 2024	64,497	1
Changes during the year	-	-
As at 31 March 2025	64,497	1
Add: Fresh Issue during the year	-	-
As at 31 March 2026	64,497	1
Preference shares of ₹ 1 each	Number of shares	Amount
As at 01 April 2024	-	-
Changes during the year	4,959	0
As at 31 March 2025	4,959	0
Add: Fresh Issue during the year	-	-
As at 31 March 2026	4,959	0

Notes:

(a) During the Previous Year, the Company issued 4,959 Cumulative Compulsorily Convertible Preference Shares (CCCPS) with a face value of INR 1/- each at a premium of INR 30,247.03 per share on 09 January 2025. CCCPS holder are entitled to receive the dividend at the rate - 0.0001% per annum

*As per the Share Subscription Agreement (SSA), the preference shares shall be automatically converted to equity on the earlier of:

a. no later than 15 days from the date of determination of conversion price.

b. such other date as may be agreed between the parties.

Maturity date is 08 January, 2045 ,

c. There are no share which are issued for consideration other than cash.

(b) Details of shareholders holding more than 5% share in the Company

	As at 31 March 2026		As at 31 March 2025	
	No of Shares	% of Holding	Number of shares	% of Holding
Senthil Govindan	26,999	42%	26,999	42%
Nazara Technologies Limited	37,498	58%	37,498	58%
Total	64,497	100%	64,497	100%
Compulsory Convertible Preference Share (CCCPS)				
Nazara Technologies Limited	4,959	100%	4,959	100%
Total	4,959	100%	4,959	100%

As per records of the Company, including its register of shareholders / members, the above shareholding represents both legal and beneficial ownerships of shares.

(c) Shares held by Holding Company

	As at 31 March 2026		As at 31 March 2025	
	No of Shares	% of holding	No of Shares	% of holding
Nazara Technologies Limited	37,498	58%	37,498	58%
Total	37,498	58%	37,498	58%

(d) Shares held by promoters at the end of the year

Name of the Promoter	As at 31 March 2026			As at 31 March 2025		
	Number of shares	% of total shares	% change as compared to previous year	Number of shares	% of total shares	% change as compared to previous year
Senthil Govindan	26,999	42%	0%	26,999	42%	23%
Total	26,999	42%	0%	26,999	42%	23%

(e) Terms/rights attached to equity shares

1 Voting rights:

The Company has only one class of equity shares having a face value of ₹1 per share. Each holder of equity share is entitled to one vote per share.

2 Right as to dividend:

All equity shares rank equally with regard to dividends and share in the company's residual assets. The equity shares are entitled to receive dividend as and when declared. The voting rights of an equity shareholders on poll (not on show of hands) are in the proportion to its share of the paid up capital of the Company.

3 Liquidation preference:

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the company in proportion to the number of equity shares held.

(f) Aggregate number of shares issued as bonus shares during five years immediately preceding the reporting date:

The Company has not issued any shares for consideration other than cash during five years immediately preceding reporting date.

The Company has bought back shares during five years immediately preceding 31 March 2026 are mentioned below:

Year	Number of shares bought back	
	Equity Shares	
Financial Year 2025-26		-
Financial Year 2024-25		-
Financial Year 2023-24		15,000
Financial Year 2022-23		-
Financial Year 2021-22		-

14 Other equity

	As at 31 March 2026	As at 31 March 2025
Reserves and Surplus		
Capital Redemption Reserve (#)	0	0
Securities Premium	1,500	1,500
Retained Earning	974	671
	2,474	2,171
a. Movement in reserves and surplus:		
i) Capital Redemption Reserve		
Balance as at the beginning of the year (#)	0	0
Changes during the year	-	-
Balance as at the end of the year (#)	0	0
ii) Securities Premium		
Balance as at the beginning of the year	1,500	-
Changes during the year	-	1,500
Balance as at the end of the year	1,500	1,500
iii) Retained Earning		
Balance as at the beginning of the year	671	394
Add: Profit for the year	294	267
Add: Other comprehensive (loss) for the year	9	10
Balance as at the end of the year	974	671
Total reserves and surplus	2,474	2,171

(#) Zero represents amount less than ₹ one lakh

b. Nature and purpose of items in other equity

The following describes the nature and purpose of each item within other equity:

i) Capital Redemption Reserve

Amounts transferred from securities premium on redemption of issued shares.

ii) Securities Premium

Amount subscribed for share capital in excess of its nominal value. This reserve can be utilised only for limited purposes, such as the issuance of bonus shares, in accordance with the provisions of the Companies Act, 2013.

iii) Retained Earning

All other net gains and losses and transactions with owners (e.g., dividends) not recognised elsewhere. Retained earnings include remeasurement loss/(gain) on defined benefit plans, net of taxes, that will not be reclassified to profit and loss.

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15 Provisions (Non Current)	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits		
- Defined benefit obligation (refer note 29(II)(a))	51	31
- Compensated Absence (refer note 29(II)(b))	26	15
	77	46
16 Trade Payables	As at 31 March 2026	As at 31 March 2025
Undisputed Trade payable		
Total outstanding dues to Micro, Small and Medium Enterprises (MSME) creditors	-	1
Total outstanding dues to creditors other than MSME (Ref Note 16.2)		
To related parties (refer note 32)	44	130
To others	142	519
Total	186	650

16.1 Trade payables ageing schedule as at 31 March 2026

	Payable for expense	Outstanding for following periods from due date of payment					Total trade payable
		Not due	< 1 year	1-2 years	2-3 years	More than 3 years	
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	62	-	123	1	-	-	186
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
(iv) Disputed dues of other than micro enterprises and small enterprises	-	-	-	-	-	-	-
	62	-	123	1	-	-	186

Trade payables ageing schedule as at 31 March 2025

	Payable for expense	Outstanding for following periods from due date of payment					Total trade payable
		Not due	< 1 year	1-2 years	2-3 years	More than 3 years	
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	1	-	-	-	1
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	36	-	613	-	-	-	649
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
(iv) Disputed dues of other than micro enterprises and small enterprises	-	-	-	-	-	-	-
	36	-	614	-	-	-	650

- 16.2** The amounts due to micro and small suppliers registered under the Micro, Small and Medium Enterprises Development Act 2006 (MSMED Act) as at respective years have been identified on the basis of information available with the Management.

	As at 31 March 2026	As at 31 March 2025
a) Principal amount due to suppliers under MSMED Act	-	1
b) Interest accrued and due to suppliers under MSMED Act on the above amount	-	-
c) Payment made to suppliers (other than interest) beyond appointed day during the year	-	-
d) Interest paid to suppliers under MSMED Act	-	-
e) Interest due and payable to suppliers under MSMED Act towards payments already made	-	-
f) Interest accrued and remaining unpaid at the end of the accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act.	-	-

17 Other Current Financial Liabilities	As at 31 March 2026	As at 31 March 2025
Dues to employees	71	95
Total	71	95

18 Other Current Liabilities	As at 31 March 2026	As at 31 March 2025
Statutory dues payable	18	31
Advance received from customers	2	124
Unearned Revenue	36	-
	56	155

19 Current provisions	As at 31 March 2026	As at 31 March 2025
Defined benefit obligation (refer note 29 (II)(a))	11	9
Compensated absences (refer note 29 (II)(b))	8	6
	19	15

20 Revenue From Operations	For the year ended 31 March 2026	For the year ended 31 March 2025
- Related parties (refer note 32)	2,619	2,198
- Others	858	1,423
	3,477	3,621

20.1 Disaggregation of revenue by geography	For the year ended 31 March 2026	For the year ended 31 March 2025
India	1,178	1,540
Singapore	2,299	2,081
	3,477	3,621

20.2 Contract assets and liabilities	Contract assets		Contract liabilities	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
Balance as at the beginning of the year	423	290	125	73
Amounts included in contract liabilities that was recognised as revenue during the period	-	-	125	73
Cash received in advance of performance and not recognised as revenue during the period	-	-	2	125
Transfers during the period from contract assets to trade receivables	423	290	-	-
Excess of revenue recognised over cash (or rights to cash) being recognised during the period	280	423	-	-
Balance as at the end of the year	280	423	2	125

21 Other Income	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest on fixed deposit	1	1
Interest on security deposits	2	2
Exchange Gain on foreign currency fluctuation	7	-
Miscellaneous Income (Refer note 32)	17	-
	27	3

22 Operating Expenses	For the year ended 31 March 2026	For the year ended 31 March 2025
Campaign expenses		
- Related parties (Refer note 32)	287	18
- Others	619	1,338
Publisher costs	17	25
Web hosting services	24	19
	947	1,400

23 Employee Benefits Expenses	For the year ended 31 March 2026	For the year ended 31 March 2025
Salaries and wages		
- Key managerial personnel (Refer note 32)	25	60
- Others	1,551	1,368
Contribution to provident and other funds (Refer note 29)	23	21
Staff welfare expenses	89	80
Gratuity expense	33	16
Compensated absences	21	19
	1,742	1,564

24 Finance costs	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest expense on lease liability	16	23
	16	23

25 Depreciation and amortisation expenses	For the year ended 31 March 2026	For the year ended 31 March 2025
Depreciation on property and equipment (refer note 4)	46	16
Depreciation on right-of-use assets (refer note 5)	49	52
	95	68

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26 Other Expenses	For the year ended 31 March 2026	For the year ended 31 March 2025
Payment to Auditors (refer note 26(i))	10	14
Electricity expenses	5	6
Expected credit loss	3	4
Rates and taxes (excluding taxes on income)	14	8
Subscription and membership charges	28	20
Business promotion expenses	27	39
Bad debts written off	-	7
Exchange loss on foreign currency fluctuation	-	11
Office maintenance expenses	22	19
Legal & Professional Fee	62	79
Recruitment Expenses	35	19
Travelling & conveyance expenses	11	16
Miscellaneous expenses	35	34
	251	276

**(i) Payment to Auditors
Particulars**
As auditor:

- Statutory audit fees
- Certification services
- Reimbursement of expenses
- Reimburse by step down subsidiary (Refer note 32)

Total

	For the year ended 31 March 2026	For the year ended 31 March 2025
- Statutory audit fees	28	13
- Certification services	2	1
- Reimbursement of expenses	-	-
- Reimburse by step down subsidiary (Refer note 32)	(20)	-
Total	10	14

27 Income taxes
A Income tax expense in the statement of profit and loss consists of:
Income tax expense

- Current tax
- Current tax pertain to earlier year
- Deferred tax (credit)

Income tax expense reported in the statement of profit and loss

	For the year ended 31 March 2026	For the year ended 31 March 2025
Current tax	133	51
Current tax pertain to earlier year	25	(5)
Deferred tax (credit)	2	(21)
Income tax expense reported in the statement of profit and loss	160	25

B Income tax recognised on other comprehensive loss

- Deferred tax (credit) arising on items recognised in other comprehensive

Total

Deferred tax (credit) arising on items recognised in other comprehensive	(2)	(4)
Total	(2)	(4)

C The reconciliation between the provision of income tax of the Company and amounts computed by applying the Indian statutory income tax rate to profit before taxes is as follows:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Profit before tax	454	293
Enacted income tax rate in India	25.17%	25.17%
Expected tax expenses	114	74
Tax effect of amounts which are not deductible / (taxable) in calculating taxable income		
Expense allowed / disallowed under income tax	(71)	54
Taxes of earlier year	25	(5)
Tax expense as per statement of profit and loss	160	25

D The details of income tax assets and income tax liabilities as at 31 March 2026 and 31 March 2025:

	As at 31 March 2026	As at 31 March 2025
Tax liabilities	178	37
Tax assets	(28)	(16)
Net income tax assets/(liabilities) at the year end	150	21

28 Earnings per share

The following table reflects the profit and equity share data used in the basic and diluted EPS computation:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Profit attributable to equity shareholders	294	267
Basic weighted average number of equity shares outstanding	64,497	64,497
Weighted average number of equity shares outstanding	64,497	64,497
Dilutive shares	4,959	4,959
Basic Earnings per share	456	414
Diluted Earnings per share	423	385
Nominal value per equity share (₹)	1	1

(#) Zero represents amount less than ₹ one lakh

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29 Employment benefits plan
I) Defined contribution plans
(a) Provident fund

	For the year ended 31 March 2026	For the year ended 31 March 2025
Company's contribution to provident fund charged to statement of profit and loss	23	21

II) Defined benefit plans
(a) Gratuity (funded)

The gratuity plan is governed by the Payment of Gratuity Act, 1972 under which an employee who has completed five years of service or more of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service. This benefit is funded. The plan assets for the funded gratuity plan is administered by Life Insurance Corporation of India ('LIC') as per the investment pattern stipulated for pension and Group Schemes fund by Insurance Regulatory and Development Authority (IRDA) Regulations.

The following tables summarize the components of net benefit expense recognised in the statement of profit and loss and the amount recognised in the balance sheet for the defined benefit plan.

i) The amounts recognised in the balance sheet and the movements in the net defined benefit obligation over the year are as follows:

	As at 31 March 2026	As at 31 March 2025
Liability at the beginning of the year	55	62
Interest cost	4	4
Current service cost	20	13
Past service cost	10	-
Benefits paid	-	(10)
Actuarial losses/(gains) on obligation		
Re-measurements - Actuarial (gain) - due to changes in financial assumptions	(1)	2
Re-measurements - Actuarial (gain) - due to changes in experience adjustments (#)	(10)	(8)
Re-measurements - Actuarial (gain) - due to change in demographic assumptions	-	(8)
Liability at the end of the year	78	55

ii) The amounts recognised in the balance sheet and the movements in the Plan asset over the year are as follows:

	As at 31 March 2026	As at 31 March 2025
Fair value of plan assets at the beginning of the year	15	24
Actual return on plan assets	1	2
Employer contribution	-	-
Benefit paid	-	(10)
Fair value of plan assets as at end of the year	16	15

(#) Zero represents amount less than ₹ one lakh

iii) Amount recognised in the balance sheet

	As at 31 March 2026	As at 31 March 2025
Present value of defined benefit obligation at the end of current year / previous year	78	55
Fair value of plan assets at the end of the current year/ previous year	(16)	(15)
Net liability recognised in the balance sheet	62	40
Non current	51	31
Current	11	9
Net liability recognised in the balance sheet	62	40

iv) Expense recognised in the statement of profit and loss:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Current service cost	20	13
Net interest cost (refer note (a))	3	2
Expense recognised in the statement of profit and loss	23	15

Note (a): Net interest cost

	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest cost on defined benefit obligation	4	4
Interest income on plan assets	(1)	(2)
Total	3	2

v) Actuarial (gain) / loss on plan asset	For the year ended 31 March 2026	For the year ended 31 March 2025
Expected interest income	1	2
Actual income on plan asset	(1)	(2)
Total	-	1

vi) (Income) recognised in the other comprehensive income:	For the year ended 31 March 2026	For the year ended 31 March 2025
Opening amount recognized in other comprehensive income	-	-
Actuarial gain / (loss) on liabilities	(11)	15
Actuarial gain / (loss) on assets	-	(1)
Net expense / (income) recognised in the total comprehensive income	(11)	14

vii) The principal assumptions used in determining gratuity obligations are shown below:

Actuarial assumptions used	For the year ended 31 March 2026	For the year ended 31 March 2025
Discount rate	6.80%	6.55%
Weighted average future salary increase	19.47%	19.47%
Rate of return on plan assets	6.55%	7.18%
Rate of employee turnover	32.00%	32.00%
Weighted average duration of defined benefit	28.49 Years	28.50 Years
Mortality rate during employment	100% of IALM 2012-14	100% of IALM 2012-14

viii) A quantitative sensitivity analysis for significant assumption as at balance sheet date are as shown below:

Sensitivity analysis	As at 31 March 2026	
	Increase	Decrease
Change in the discount rate by 0.5%	(2)	2
Change in the salary escalation rate by 1%	2	(2)
Change in the employee turnover rate by 5%	(8)	10
	As at 31 March 2025	
	Increase	Decrease
Change in the discount rate by 0.5%	(1)	1
Change in the salary escalation rate by 1%	1	(1)
Change in the employee turnover rate by 5%	(6)	7

(#) Zero represents amount less than ₹ one lakh

Methods and assumptions used in preparing sensitivity and their limitations: The liability was projected by changing certain assumptions and the total liability post the change in such assumptions have been captured in the table above. This sensitivities are based on change in one single assumption, other assumptions being constant. In practice, scenario may involve change in several assumptions where the stressed defined benefit obligation may be significantly impacted.

ix) Maturity analysis of projected benefit obligation	As at 31 March 2026	As at 31 March 2025
Valued on undiscounted basis		
Year 1	10	9
Year 2	12	8
Year 3	13	9
Year 4	13	9
Year 5	12	8
After 5th Year	42	28
Total	102	71

(b) Compensated absences

The Company accrues for the compensated absences, a long term employee benefit plan based on the entire available leave balance standing to the credit of the employees at year end. The value of such leave balance eligible for carry forward, is determined by actuarial valuation as at the Balance sheet date and is charged to statement of profit and loss in the period determined. The provision as at 31 March 2026 : ₹ 34 lakhs (31 March 2025: ₹ 21 lakhs).The Company has recognised ₹ 21 lakhs (31 March 2025: ₹ 14 lakhs) in the statement of profit and loss.

Actuarial assumptions used	For the year ended 31 March 2026	For the year ended 31 March 2025
Discount rate	6.80%	6.55%
Salary escalation rate	19.47%	19.47%
Rate of employee turnover	32.00%	32.00%
Mortality rate during employment	100% of IALM 2012-14	100% of IALM 2012-14

Defined benefit plans (continued)

(c) Plan assets

Plan assets comprise the following:

Fund Managed by Insurer

Total

	31 March 2026	31 March 2025
	16	15
Total	16	15

30 Capital management

The Company's objectives when managing capital are as below -

- safeguard their ability to continue as a going concern, so that they can continue to provide returns and benefits for stakeholders, and
- maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Company may adjust the amount of dividend paid to shareholder, return capital to shareholder or issue new shares. Company's aim is to ensure that it remains a debt free company

Net debt reconciliation

Cash and cash equivalent

Lease liabilities

Surplus

	31 March 2026	31 March 2025
Cash and cash equivalent	288	275
Lease liabilities	(104)	(162)
Surplus	184	113

Net debt reconciliation

Balance as at 01 April 2024

Cash Flows

Non cash movements

Finance costs recognised

Finance cost paid

Balance as at 31 March 2025

Cash Flows

Non cash movements

Finance costs recognised

Finance cost paid

Balance as at 31 March 2026

	Cash and cash equivalent	Lease Liabilities	Total
Balance as at 01 April 2024	32	(210)	(178)
Cash Flows	178	48	226
Non cash movements	65	-	65
Finance costs recognised	-	(23)	(23)
Finance cost paid	-	23	23
Balance as at 31 March 2025	275	(162)	113
Cash Flows	(80)	58	(22)
Non cash movements	92	-	92
Finance costs recognised	-	16	16
Finance cost paid	-	(16)	(16)
Balance as at 31 March 2026	287	(104)	183

(#) Zero represents amount less than ₹ one lakh

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31 Contingent liabilities and commitments

There are no contingent liabilities as on the balance sheet date. (31 March 2025:Nil)

32 Related Party Disclosures

A) Names of the related parties and related party relationship

<u>Names of related parties</u>	<u>Related party relationship</u>
Senthil Govindan	Director
Karthigha Dhanabalan	Director
Anupriya Sinha Das (From 09-01-2026)	Director
Rohit Sharma (From 23-09-2025)	Director
Anirudh Kumar (From 06-04-2023)	Director
Akshat Rathe (To 19-12-2025)	Director
Nazara Technologies Limited	Holding Company (w.e.f 13 April 2022)
Datawrkz Pte Limited	Other related parties (enterprises over which KMP along with relatives are able to exercise significant influence)
Datawrkz Inc	Other related parties (enterprises over which KMP along with relatives are able to exercise significant influence)
Mediawrkz Pte Limited	Wholly owned subsidiary
Mediawrkz Inc	Wholly owned subsidiary
Datarwkz UK Ltd (From 28 June 2024)	Wholly owned subsidiary
Datarwkz Operations UK Ltd (From 28 June 2024)	Step down Subsidiary
Space & Times Media Ltd (From 01 October 2024)	Step down Subsidiary
Absolute Sports Private Limited	Fellow subsidiary
Openplay Technologies Private Limited	Fellow subsidiary
Nextwave Multimedia Private Limited	Fellow subsidiary

B) Related party transactions

Nature of transactions	For the year ended 31 March 2026	For the year ended 31 March 2025
Revenue from Operations		
Mediawrkz Pte Ltd	2,299	2,081
Openplay Technologies	1	6
Nazara Technologies	317	103
Nextwave Multimedia Private Limited	2	7
Other Income		
Space & Time media Limited	17	-
Remuneration to Directors		
Senthil Govindan	25	60
Karthigha Dhanabalan	-	-
Anupriya Sinha Das	-	-
Rohit Sharma	-	-
Anirudh Kumar	-	-
Campaign Expenses		
Mediawrkz Pte Ltd	287	18
Reimbursement of expenses		
Senthil Govindan	3	6
Investments in Equity Shares		
Datawrkz UK Ltd	-	1,485

(c) Balances with related parties:

	As at 31 March 2026	As at 31 March 2025
Receivable at year end		
Mediawrkz Pte Ltd	416	587
Openplay Technologies Private Limited	-	4
Nazara Technologies	-	87
Nextwave Multimedia Private Limited	-	1
Space & Time	17	-
Payable at the end		
Mediawrkz Pte Ltd	44	130

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33 Ratios

Ratios	31 March 2026	31 March 2025	% Variance	Reason for Variance for change more than 25%
Current Ratio	2.49	1.54	62%	Principal reason for change is increase in average trade receivable balance and decrease in adjusted expenses during the year.
Return on equity ratio	13%	21%	-38%	Profit has been increased during the year do to the normal business
Trade receivables turnover ratio	3.62	4.00	-10%	-
Trade payables turnover ratio	2.3	2.9	-22%	Principal reason for change is increase in average trade payables balance and decrease in adjusted expenses during the year.
Net capital turnover ratio	1.28	9.12	-86%	Change in share capital structure
Net profit ratio	9%	7%	24%	Change in ratio is attributed to increase in revenues as compared to expenses.
Return on capital employed (ROCE)	24%	26%	-7%	Change in share capital structure

Ratio	Measures	Numerator	Denominator
Current Ratio	Times	Current Assets	Current Liabilities
Return on equity ratio	Percentage	Net Profits after taxes	Average Shareholder's Equity
Trade receivables turnover	Times	Net Sales	Average Accounts Receivable
Trade payables turnover	Times	Net Credit Purchases	Average Trade Payables
Net capital turnover ratio	Times	Net Sales	Average Working Capital
Net profit ratio	Percentage	Net Profits after taxes	Net Sales
Return on capital employed (ROCE)	Percentage	Earning before interest and taxes (EBIT)	Average of total Shareholder's equity and Debt

Notes:

* Adjusted expenses refers to other expenses net of non-cash expenses, director's fees and donations

** EBIT excludes other income

*** Debt includes current and non-current lease liabilities

34 Segment reporting

The Company operates in only one segment which is Ad-Tech. Chief operating decision maker of the business is chief executive officer of the Company who monitors and reviews operating results of the whole Company as one segment - "AdTech". Thus, as per Ind AS 108, Operating Segment, segment disclosure is not required.

35 Fair value measurements
I Financial assets and financial liabilities
a) Financial assets and liabilities (at amortised cost)

	Carrying value	
	As at 31 March 2026	As at 31 March 2025
Financial assets (Current and Non-current)		
Trade receivables	886	1,037
Other financial assets (current and non-current)	36	29
Cash and cash equivalents	288	275
Investments	1,506	1,506
Total financial assets	2,716	2,847
Financial liabilities (Current and Non-current)		
Trade payables	186	650
Other financial liabilities	71	95
Lease liabilities (current and non-current)	104	162
Total financial liabilities	361	908

Notes

- Financial assets and liabilities include cash and cash equivalents, trade receivables, unbilled receivable, eligible financial current and non-current assets, finance lease liabilities, trade payables, and eligible financial current liabilities and non-current liabilities. The fair value of cash and cash equivalents, trade receivables, unbilled revenue, trade payables, other current financial assets and liabilities approximate their carrying amount largely due to the short-term nature of these instruments.
- The fair values of lease liabilities, security deposits, and other financial assets and liabilities are considered to be the same as their carrying values, as there is an immaterial change in the lending rates.

II Fair value hierarchy for assets and liabilities

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions.

The Company categorizes assets and liabilities measured at fair value into one of three levels depending on the ability to observe inputs employed in their measurement which are described as follows:

Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities

Level 2: Other techniques for which all inputs which have a significant effect on the recorded fair values are observable, either directly or indirectly.

Level 3: Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

The following table provides the fair value measurements hierarchy of the company's assets and liabilities:

36 Financial risk management

The Company is exposed primarily to market risk, credit risk and liquidity risk which may adversely impact the fair value of its financial instrument, in particular financial assets and liabilities. The focus of the risk management committee is to assess the unpredictability of the financial environment and to mitigate potential adverse effect on the financial performance of the Company.

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

The Company is exposed to credit risk, market risk and liquidity risk. The Company's senior management oversees the management of these risks.

A Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss.

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure.

The ageing of trade receivable is as follows:

	As at 31 March 2026	As at 31 March 2025
Not due	280	870
Up to 30 days	452	79
31 - 90 days	5	16
91 - 180 days	3	63
181 - 365 days	110	4
More than 365 days	40	23
	890	1,055

Datawrkz Business Solutions Private Limited**Summary of material accounting policies and other explanatory information to the standalone financial statements***(All amounts in ₹ lakh, except share and per share data, unless otherwise stated)***B Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. The Company does not have any interest bearing financial instrument and hence is not exposed to interest rate risk.

(i) Foreign currency risk management

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company has foreign currency trade payables and trade receivable and is therefore exposed to foreign exchange risk.

The Company is exposed to foreign exchange risk on their receivables and payables which are held in USD.

The Company did not enter into any derivative instruments for hedge or speculation. The year end foreign currency exposures are given below:

Particulars	As at 31 March 2026		As at 31 March 2025	
	INR	USD	INR	USD
Trade receivables				
-USD	416	4	587	7
-GBP	17	0	-	-
Trade payables				
-USD	44	0	130	2
-GBP	-	-	-	-
Net exposure				
-USD	372	4	457	5
-GBP	17	0	-	-

Foreign currency sensitivity

The following table demonstrates the sensitivity in USD with all other variables held constant. The below impact on the Company's profit before tax is based on changes in the fair value of unhedged foreign currency monetary assets and liabilities at Balance Sheet date:

Particulars	As at 31 March 2026		As at 31 March 2025	
	Increase by 5%	Decrease by 5%	Increase by 5%	Decrease by 5%
Currency				
USD	0.20%	(0.20)%	0.27%	(0.27)%
GBP	0.02%	(0.02)%	0.27%	(0.27)%

(ii) Cash flow and fair value interest rate risk

There are no borrowings in the Company. Hence, there is no impact of interest rate fluctuation.

C Liquidity risk

Liquidity risk is the risk that the Company will not be able to settle or meet its obligations as they fall due. The Company's policy on liquidity risk is to maintain sufficient liquidity in the form of cash and investment in liquid mutual funds to meet the Company's operating requirements with an appropriate level of headroom. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

Maturity profile of financial liabilities

The table below provides details regarding the remaining contractual maturities of financial liabilities at the reporting date based on contractual undiscounted payments.

	As at 31 March 2026				
	On demand	Less than 1 year	1 to 5 years	More than 5 years	Total
Financial liabilities					
Trade payables	-	186	-	-	186
Finance lease liabilities (undiscounted)	-	78	36	-	114
Other financial liabilities	-	71	-	-	71
	-	335	36	-	371
	As at 31 March 2025				
	On demand	Less than 1 year	1 to 5 years	More than 5 years	Total
Financial liabilities					
Trade payables	-	650	-	-	650
Finance lease liabilities (undiscounted)	-	75	114	-	189
Other financial liabilities	-	95	-	-	95
	-	821	114	-	935

37 Other significant disclosures

- i. The Company has not granted any loans or advances in the nature of loan to promoters, directors, key managerial personnels and related parties either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.
- ii. The Company has not revalued property, plant & equipment and right-of-use assets during the year.
- iii. The Company has not carried out transactions relating to Loans or advances in the nature of loans to Promoters, Directors, KMPs and Related Parties.
- iv. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- v. The Company has not been declared a wilful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or
- vi. The Company does not have any transactions with Companies which are strike off.
- vii. During the year, the Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Accordingly, there are no transactions which are not recorded in the books of accounts, hence no such disclosure is applicable.
- viii. The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.
- ix. The Company does not own any immovable properties and hence does not hold any title deeds for immovable properties.
- x. The Company has not advanced any fund to any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the person or entity shall: (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or (ii) provide any guarantee, security or the like on behalf of the Company.
- xi. The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- xii. The Company has not entered into any trading or investing in Crypto Currency or Virtual Currency during the year.
- xiii. The Company has complied with the number of layers prescribed under clause (87) section 2 of the Companies Act, 2013 read with the Companies (Restriction of number of layers) Rule, 2017
- xiv. The proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 inserted by the Companies (Accounts) Amendment Rules 2021 requires companies, which uses accounting software for maintaining its books of accounts, to use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of accounts along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

The Company has used accounting software, Except payroll records, for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, the audit trail, to the extent maintained in prior year, has been preserved by the Company as per the statutory requirements for record retention.

The Company uses another accounting software for payroll records which is operated by a third-party service provider. The Company has not been able to obtain the 'Independent Auditor's Assurance Report on the Description of Controls, their Design and Operating Effectiveness' ('Type 2 report' issued in accordance with SAE 3402, Assurance Reports on Controls at a Service Organisation) for the year ended 31 March 2026.

Further, where the audit trail (edit log) facility was enabled and operated, the audit trail feature has not been tampered with. The back-up of audit trail (edit log) has been maintained on the servers physically located in India for financial year ended 31 March 2026. Also, based on internal assessment and the size, nature and complexity, the company maintains backup of books of accounts as and when considered necessary by the management. We consider the process of taking backups are appropriate and effective.

38 Event after reporting date

No adjusting or significant non-adjusting events have occurred between 31 March 2026 and the date of authorization of these standalone financial statements.

For M S K C & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 001595S/S000168

For and on behalf of the Board of Directors of

Datawrkz Business Solutions Private Limited

CIN: U74999KA2013PTC071321

Ojas D. Joshi

Partner

Membership No.: 109752

Place: Mumbai

Date: 11-May-2026

Karthigha Dhanabalan

Director

DIN: 06681098

Place: Bangalore

Date: 11-May-2026

Senthil Govindan

Director

DIN: 06681096

Place: Bangalore

Date: 11-May-2026