MEDIAWRKZ PTE LTD

Standalone Balance Sheet as at 31 March 2026

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

	Notes	As at 31st March 2026	As at 31st March 2025
Assets			
Non-current assets			
Property, plant and equipment	**2.1**	-	-
Right of use assets	**2.1**	-	-
Other intangible assets	**2.1**	112	209
Intangible assets under development		303	106
Deferred Tax Asset	**2.2**	-	17
Other non-current assets	**2.3**	2	1
Total non-current assets		**417**	**333**
Current assets			
Financial assets			
Trade receivables	**2.4**	1,723	4,432
Cash and cash equivalents	**2.5**	448	426
Other financial assets	**2.6**	-	-
Other current assets	**2.7**	58	286
Income tax asset		18	17
Total current assets		**2,247**	**5,161**
Total assets		**2,664**	**5,494**
Equity and Liabilities			
Equity			
Share capital	**2.8**	6	6
Other equity	**2.9**	143	62
Total equity		**149**	**68**
Liabilities			
Non-current liabilities			
Deferred tax Liability (net)	**2.10**	-	-
Total non-current liabilities		-	-
Current liabilities			
Financial liabilities			
Trade payables			
- total outstanding dues of micro enterprises and small enterprises;		-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises.	**2.11**	2,511	5,247
Other Current Financial Liabilities	**2.12**	-	1
Other current liabilities	**2.13**	-	178
Current Tax Liabilities (Net)	**2.14**	4	-
Total current liabilities		**2,515**	**5,426**
Total liabilities		**2,515**	**5,426**
Total equity and liabilities		**2,664**	**5,494**

This is the Balance Sheet referred to in our report of even date.

For and on behalf of the Board of Directors
Mediawrkz Pte Ltd

Senthil Govindan
Director
DIN - 06681096
Place: London
Date:

MEDIAWRKZ PTE LTD

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

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

Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	**2.15**	7,617	994
Other income	**2.16**	84	3
Total income		**7,701**	**998**
Expenses			
Operating Expenses	**2.17**	6,244	94
Depreciation and amortization expenses	**2.1**	142	137
Other expenses	**2.18**	1,237	995
Total expenses		**7,623**	**1,225**
Profit Before Tax		**78**	**(228)**
Tax expenses			
- Current tax		4	-
- Deferred tax		18	-
- Prior Years Tax Changes		-	(22)
Profit for the Year		**56**	**(205)**
Other comprehensive income			
Remeasurements of defined benefit asset		-	
Exchange differences on translating financial statements of foreign operations		25	7
Deferred Tax Expenses		-	-
Total comprehensive income for the year		**81**	**(198)**
Earnings per equity share:			
Basic	**2.19**	0.01	(0.02)
Diluted	**2.19**	0.01	(0.02)

The notes referred to above form an integral part of the financial statements.

This is the Profit and Loss Account referred to in our report of even date.

For and on behalf of the Board of Directors

Mediawrkz Pte Ltd

Senthil Govindan

Director

DIN - 06681096

Place: London

Date:

MEDIAWRKZ PTE LTD

Standalone statement of cash flow for the year ended 31 March 2026

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

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. Cash flow from operating activities		
Profit before tax	78	(228)
Adjustments for non cash and non operating items:		
Depreciation/ Amortisation	142	137
Liabilities no Longer required	-	(0)
Operating profit before changes in working capital	**220**	**(91)**
Adjustments for changes in working capital		
Change in trade receivables	2,709	1,818
Change in other financial Asset	-	-
Change in other current assets / Non Current	228	(16)
Change in trade payables	(2,736)	(1,692)
Change in Other Current Liabilities	(178)	0
Change in Other Current Financial Liabilities	(1)	1
Cash generated from operations	**242**	**21**
Direct taxes paid (net of refunds)	(2)	(71)
Net Cash generated from operating activities	**240**	**(50)**
B. Cash flow from investing activities		
Intangible Asset Developed /under Development	(197)	(137)
Purchase of other intangible asset	(45)	-
Security Advance Given	(1)	(0)
Net cash used in investing activities	**(244)**	**(137)**
C. Cash flow from financing activities		
Inflow of Share Capital	-	-
Repayment of unsecured loan	-	-
Net cash from financing activities	**-**	**-**
Net increase in cash and cash equivalents (A) + (B) + (C)	**(4)**	**(187)**
Cash and cash equivalents as at the beginning of the year	**426**	**584**
Effect of Foreign Exchange Fluctuation	25	30
Cash and cash equivalents as at the of the Period	448	426
Components of cash and cash equivalents		
Current account with bank	448	426
Cash on hand	-	-
Fixed deposit with bank	-	-
	448	**426**

This is the cash flow statement referred to in our report of even date.

The cash flows Statement (Being a foreign subsidiary) is translated at the exchange rates between the functional currency and the foreign currency at the dates of the cash flows

For and on behalf of the Board of Directors

Mediawrkz Pte Ltd

Senthil Govindan

Director

DIN - 06681096

Place: London

Date:

MEDIAWRKZ PTE LTD
Standalone statement of changes in equity for the year ended 31 March 2026
(All amounts in Lakhs,except share and per share data, unless otherwise stated)

A. Equity share capital

	No. of shares	Amount
Issued, subscribed and paid up:		
Equity shares of SGD 1 each, valued at Rs. 56.34 per SGD		
Balance as at 01 April 2024	10,000	6
Add: Fresh Issue during the year	-	-
Balance as at 31 March 2025	10,000	6
Add: Fresh Issue during the year	-	-
Balance as at 31 March 2026	10,000	6

B. Other equity

Particulars	Reserves and Surplus	Items of Other Comprehensive Income (OCI)	Total
	Retained earnings	Foreign Currency Translation Reserve	
Balance as at 01 April 2024	240	19	260
Add: Transfer to / from retained earnings	-	-	-
Add: Profit for the year	(205)	-	(205)
Add: Other comprehensive (loss) for the year	-	7	7
Balance as at 31 March 2025	**35**	**27**	**62**
Add: Transfer to / from retained earnings	-	-	-
Add: Profit for the year	56	-	56
Add: Other comprehensive (loss) for the year	-	25	25
Balance as at 31 March 2026	**91**	**52**	**143**

For and on behalf of the Board of Directors
Mediawrkz Inc

Senthil Govindan
Director
DIN - 06681096
Place: London
Date:

MEDIAWRKZ PTE LTD

Summary of other explanatory information to the standalone financial statements

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

2.1 Property, Plant & Equipments, Right to use of Assets and Intangible Assets

	Particulars	Software	Total
(a)	**Gross block**		
	Balance as at 01 April 2024	380	380
	Additions	31	31
	Disposals	-	-
	Reclassification/Reversal	-	-
	Balance as at 31 March 2025	411	411
	Additions	17	17
	Disposals	-	-
	Reclassification/Reversal	61	61
	Balance as at 31 March 2026	489	489
(b)	**Accumulated depreciation and amortisation**		-
			-
	Balance as at 01 April 2024	65	65
	Depreciation charge	137	137
	Reversal on disposal of assets	-	-
	Reclassification/Reversal	-	-
	Foreign currency translation adjustments	-	-
	Balance as at 31 March 2025	202	202
	Depreciation charge	142	142
	Reversal on disposal of assets	-	-
	Reclassification/Reversal	-	-
	Foreign currency translation adjustments	33	33
	Balance as at 31 March 2026	377	377
(c)	**Net block**		
	Balance as at 31 March 2025	209	209
	Balance as at 31 March 2026	112	112

Total of PPE 31st March 2026	
Total of Rights to use Assets 31st March 2026	**-**
Total of Intangible Assets 31st March 2026	**111.50**
Total of PPE 31st March 2025	
Total of Rights to use Assets 31st March 2025	**-**
Total of Intangible Assets 31st March 2025	**208.52**

MEDIAWRKZ PTE LTD

Summary of other explanatory information to the standalone financial statements

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

		As at 31st March 2026	As at 31st March 2025
2.2	**Deferred Tax Asset**		
	Timing difference on Business Loss Carried Forward	-	17
		-	**17**

		As at 31st March 2026	As at 31st March 2025
2.3	**Other Non-Current Assets**		
	Security deposit		
	- Security Deposit	2	1
		2	**1**

		As at 31st March 2026	As at 31st March 2025
2.4	**Trade Receivables**		
	Trade Receivables considered good – Unsecured		
	Related Parties (refer note 2.23)		
	- Overdue not more than six months (Related Parties)	1,159	4,209
	- Overdue from more than six months (Related Parties)	-	-
	Others		
	- Overdue not more than six months	616	236
	- Overdue from more than six months	-	-
	Less: expected credit loss	52	13
		1,723	**4,432**

		As at 31st March 2026	As at 31st March 2025
2.5	**Cash and Bank Balance**		
	Cash and cash equivalents		
	Balances with banks:		
	In current accounts	448	426
	Cash on hand	-	-
		448	**426**
	Other bank balances		
	Deposits with original maturity for more than 3 months but less than 12 months	-	-
		448	**426**

		As at 31st March 2026	As at 31st March 2025
2.6	**Other Financial Assets**		
	Unbilled Revenue	-	-
		-	**-**

		As at 31st March 2026	As at 31st March 2025
2.7	**Other Current Assets**		
	Prepaid Expenses	-	1
	Advance to vendors	20	14
	GST Balance With IRS	38	271
		58	**286**

MEDIAWRKZ PTE LTD
Summary of other explanatory information to the standalone financial statements
(All amounts in Lakhs,except share and per share data, unless otherwise stated)

2.8	Share Capital	As at 31st March 2026	As at 31st March 2025
	Authorised		
	10,000 Equity Shares of SGD 1 per each	6	6
		6	6
	Issued, subscribed and paid up		
	10,000 Equity shares of 1 SGD each (Converted @56.34)	6	6
		6	**6**

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

Equity shares of SGD 1 each, valued at Rs. 56.34 per SGD	No. of shares	Amount
As at 1 April 2024	**10,000**	**6**
Add: Fresh issue during the year	-	-
As at 31 March 2025	**10,000**	**6**
Add: Fresh issue during the year	-	-
As at 31 March 2026	**10,000**	**6**

b. Details of Equity shareholders holding more than 5% shares in the company

	As at 31st March 2026	As at 31st March 2025
	% of Holding	% of Holding
Datawrkz Business Solutions Pvt Ltd	100%	100%
Total shares	**100%**	**100%**

c. Shares held by Holding Company

	As at 31st March 2026	As at 31st March 2025
	% of Holding	% of Holding
Datawrkz Business Solutions Pvt Ltd	100%	100%
Total shares	**100%**	**100%**

d. Terms/rights attached to equity shares

-All Equity shares rank equally with regard to dividends and share in the companys residual assets. the Equity shares are entitled to receive dividend as declared. the voting rights of an Equity sharesholders 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.

2.9	Other Equity	As at 31st March 2026	As at 31st March 2025
	Equity Component		
a.	**Reserve and Surplus**		
	Retained Earning		
	Opening balance	35	240
	Profit/(Loss) for the year	56	(205)
	Closing Balance	**91**	**35**
	Total reserves and surplus	**91**	**35**
b.	**Other Comprehensive Income**		
	Foreign currency transalation reserve		
	Opening balance	27	19
	Other Comprehensive Income for the year	25	7
	Income Tax effect on above	-	-
	Closing Balance	**52**	**27**
	Total Other Equity	**143**	**62**

MEDIAWRKZ PTE LTD
Summary of other explanatory information to the standalone financial statements
(All amounts in Lakhs,except share and per share data, unless otherwise stated)

2.10	Deferred Tax Liability	As at 31st March 2026	As at 31st March 2025
	Timing difference on Foreign Currency Translation Reserve	-	-
		-	**-**

2.11	Trade Payables	As at 31st March 2026	As at 31st March 2025
	Total outstanding dues to Related Parties (refer note 2.23)	1,518	3,822
	Total outstanding dues to others	993	1,424
		2,511	**5,247**

2.12	Other Current Financial Liabilities	As at 31st March 2026	As at 31st March 2025
	Provision for Expenses	-	-
	Unearned Revenue	-	-
	Advance received from customers	-	1
		-	**1**

2.13	Other Current Liabilities	As at 31st March 2026	As at 31st March 2025
	Duties and taxes payable	-	178
		-	**178**

2.14	Current Tax Liabilities (Net)	As at 31st March 2026	As at 31st March 2025
	Provision For Tax (Net)	4	-
		4	**-**

MEDIAWRKZ PTE LTD
Summary of other explanatory information to the standalone financial statements
(All amounts in Lakhs,except share and per share data, unless otherwise stated)

2.15 Revenue From Operations

	For the year ended 31 March 2026	For the year ended 31 March 2025
Income From Sale of Service	6,971	74
Income From Publishing	646	920
	7,617	**994**

2.16 Other Income

	For the year ended 31 March 2026	For the year ended 31 March 2025
Gain on Foreign Currency Fluctuation	84	3
Liability No Longer Required	-	0
	84	**3**

2.17 Operating Expenses

	For the year ended 31 March 2026	For the year ended 31 March 2025
Media Cost	6,244	94
	6,244	**94**

2.18 Other Expenses

	For the year ended 31 March 2026	For the year ended 31 March 2025
Audit fees	5	-
Bank Charges	23	27
Forex Loss	-	-
Business Support Services (Expense)	1,072	838
Other Expenses	-	-
Legal and Professional Charges	47	65
Sales Consultancy	1	3
Subscription and membership charges	3	0
Interest and Penalty	-	-
Expected Credit Loss	35	7
Technology Cost	49	54
Sales Commission	2	-
	1,237	**995**

MEDIAWRKZ PTE LTD
Summary of other explanatory information to the standalone financial statements
(All amounts in Lakhs,except share and per share data, unless otherwise stated)

2.19 Earnings/(loss) per share ('EPS')

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Number of equity shares held at the end of the Period	10,000	10,000
Weighted average number of shares considered for basic earnings per share	10,000	10,000
Net profit /(loss)after tax attributable to equity shareholders	81	(198)
Basic earnings/(loss) per share	0.01	(0.02)
Nominal value per equity share (Re)	1	1

2.20 Employee Benefits
The company has no employees on its payroll as at the reporting date

2.21 Related Party Disclosures

(a) Parties where control exists includes:

Name of party	Nature of relationship
Datawrkz Business Solutions Pvt Ltd	Holding Company
Senthil Govindan	Director
Datawrkz Pte Ltd	Common Control
Mediawrkz Inc	Fellow Subsidiary

(b) Summary of transactions with related parties:

Name of Party	Nature of Transaction	Nine months Ended As at 31st March 2026	As at 31st March 2025
Datawrkz Business Solutions Pvt Ltd	Other Direct Cost (Media Cost Transfer)	-	18
Datawrkz Business Solutions Pvt Ltd	Media Supply (Income DWBS)	289	
Datawrkz Business Solutions Pvt Ltd	Business Support Services	2,064	1,915
Datawrkz Business Solutions Pvt Ltd	Capitalisation Cost	193	137
Datawrkz Business Solutions Pvt Ltd	Publisher Cost	14	29
Datawrkz Business Solutions Pvt Ltd	Subscription	-	-
Datawrkz Business Solutions Pvt Ltd	Tech Cost	-	-
Datawrkz Business Solutions Pvt Ltd	Provision for Expenses	-	283
Datawrkz Business Solutions Pvt Ltd	Receivable at the end	44	130
Datawrkz Business Solutions Pvt Ltd	Payable at end	420	304
Datawrkz UK Ltd	Other Direct Cost (Media Cost Transfer)	2	
Datawrkz UK Ltd	Business Support Services (income)	3	
Datawrkz UK Ltd	Receivable at the end	5	
Datawrkz Pte Ltd	Other Direct Cost (Media Cost)	7,443	1,016
Datawrkz Pte Ltd	Bank Charges	1	-
Datawrkz Pte Ltd	Supply side ad serving cost	6	21
Datawrkz Pte Ltd	Membership and Subscription	3	-
Datawrkz Pte Ltd	Tech Cost	34	28
Datawrkz Pte Ltd	Payable at end	1,054	3,217
Datawrkz Pte Ltd	Publisher Revenue	3,040	8,423
Datawrkz Pte Ltd	Receivable at the end	293	2,916
Mediawrkz Inc	Other Direct Cost (Media Cost Transfer)	240	1,674
Mediawrkz Inc	Other Direct Cost (Media Cost)	58	71
Mediawrkz Inc	Unbilled Revenue	-	205
Mediawrkz Inc	Publisher Cost received	22	371
Mediawrkz Inc	Publiher Revenue	-	20
Mediawrkz Inc	Payable at end	46	301
Mediawrkz Inc	Business Support Services (Transfer)	988	1,077
Mediawrkz Inc	Media Supply (Income)	3,406	-
Mediawrkz Inc	Publisher Revenue	65	-
Mediawrkz Inc	Bank Charges	-	-
Mediawrkz Inc	Receivable at the end	817	503

For and on behalf of the Board of Directors
Mediawrkz Pte Ltd

Senthil Govindan
Director
DIN - 06681096
Place: London
Date: