OUR BUSINESS

Some of the information set out in this section, including information with respect to our business plans and strategies, contain forward-looking statements that reflect the current view of our management and involve risks and uncertainties. Investors should read the section titled "Forward Looking Statements" beginning on page 30 of this Draft Red Herring Prospectus for a discussion of the risks and uncertainties related to those statements and also the section titled "Risk Factors", "Summary of Restated Financial Information" and "Management's Discussion and Analysis of Financial Position and Results of Operations" beginning on page 32, 72 and 345 respectively of this Draft Red Herring Prospectus, for a discussion of certain factors that may affect our business, financial condition or results of operations. Our actual results may differ materially from those expressed in or implied by these forward-looking statements. We have included various operational and financial performance indicators in this Draft Red Herring Prospectus, some of which may not be derived from our Restated Financial Information or otherwise subjected to an examination, audit or review or any other services by our Statutory Auditor, or any other expert. The manner of calculation and presentation of some of the operational and financial performance indicators, and the assumptions and estimates used in such calculation, may vary from that used by other companies in India and other jurisdictions.

Our financial year ends on March 31 of every year, so all references to a particular financial year are to the twelve-month period ended March 31 of that particular year. Unless otherwise indicated or the context otherwise requires, the financial information for Fiscal 2025, Fiscal 2024 and Fiscal 2023, included herein is based on or derived from our Restated Financial Information included in this Draft Red Herring Prospectus. For further information, see "Summary of Restated Financial Information" beginning on page 72. The Restated Financial Information is based on our audited financial statements and is restated in accordance with the Companies Act, 2013, and the SEBI ICDR Regulations. Our audited financial statements are prepared in accordance with Indian Accounting Standards, which differs in certain material respects with IFRS and U.S. GAAP. For details, see "Risk Factors – Significant differences exist between Ind AS and other accounting principles, such as Indian GAAP, IFRS and U.S. GAAP, which may be material to investors' assessments of our financial condition, result of operations and cash flows" on page 59.

Unless otherwise stated, references in this section to "we", "our" or "us" (including in the context of any financial information) are to the Company and its subsidiaries. To obtain a complete understanding of our Company and business, prospective investors should read this section in conjunction with "Risk Factors", "Industry Overview", and "Management's Discussion and Analysis of Financial Position and Results of Operations" on pages 32, 141 and 345, respectively, as well as financial and other information contained in this Draft Red Herring Prospectus as a whole. Additionally, please refer to "Definitions and Abbreviations" on page 1 for certain terms used in this section.

Unless otherwise stated, or the context otherwise requires, the financial information used in this section is derived from our Restated Financial Statements included in this Draft Prospectus on page 304. Unless stated otherwise, industry and market data used in this Draft Prospectus has been obtained or derived from publicly available information as well as other industry publications and sources. For details, please refer to the section titled "Industry Overview" on page 141.

Overview

Our Company was incorporated on February 02, 2016, as a private limited company as "MethodHub Software Private Limited" *vide* registration number 085743 under the provisions of Companies Act, 2013 with the Registrar of Companies, Bengaluru. Our Company was converted from a private limited company to a public limited company pursuant to board resolution dated September 05, 2024, and a special resolution passed by the shareholders at the AGM dated September 30, 2024. Consequently, the name of our Company was changed from 'MethodHub Software Private Limited' to 'MethodHub Software Limited' and a fresh certificate of incorporation consequent upon conversion to public company dated October 19, 2024, was issued by the Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies, Central Processing Centre. For further details see, "*History and Certain Corporate Matters*" on page 268.

Our Company is an Information Technology (IT) services provider conducting business through offices across four locations in India and through its Subsidiaries in the USA and Canada. The Company offers next-gen business solutions to enhance the digital transformation journey of clients across the globe. As of August 31, 2025 our Company along with our Subsidiaries served 40 customers with support of 296 employees and independent consultants, who have domain expertise and experience in evolving technologies. We leverage the combined expertise of our domain experts and technology specialists to deliver solutions in a manner that produces desired output for our customers. Our Company caters enterprises across sectors through consulting, delivery, support services and execution capabilities.

Our Company is positioned in offering specific solutions to key industries such as Banking, Financial Services and Insurance (BFSI), Oil & Gas/Energy, Healthcare and Life Sciences, Telecom/Tech Infrastructure, Automotive/Transport, Information Technology (IT) Consulting. Our services are structured around these six core verticals, allowing us to deliver targeted, industry-specific solutions that meet the desired needs of each sector.

We offer a wide range of IT and Consulting Services such as Cloud Services, Data & AI Services, Cybersecurity, ERP/CRM Integration, IT Infrastructure, Recruitment Delivery Services and Combined Offerings. In addition, we provide bespoke IT solutions supported by a dedicated and well-managed IT team and a team of seasoned professionals to ensure continuous monitoring and support according to the client's specific needs.

The Information Technology industry is a continuously evolving industry, and we endeavor to exploit these technological advances to reach audience in India and globally to provide growth, efficiency and advancement in the business objectives. Our success lies in the strength of our relationship with our clients and expertise in the industry. We have been able to build long standing relationship with our existing clients which include Indian and multinational corporations. Our team, through their vast experience, efficient and timely delivery, is able to source new business for our Company.

Our promoters, Ahobilam Nagasundaram, has 30 years of experience in the IT & Consulting Services and Jayakumar Ammasaikutty has 16 years of experience in Management and IT industry. They provide strategic guidance for our global operations for major IT projects. Our Board of Directors includes a combination of management executives and directors who bring in significant business and management expertise. We are led by a professional management team with extensive experience in the IT Services industry, in-depth understanding of managing complex projects and proven performance track records. For more information, see "*Our Management*" on page 278.

KEY PERFORMANCE INDICATORS OF OUR COMPANY:

As per Restated Financial Statements

(All figures in ₹ in million except mentioned in %)

Particulars	As of / for the year ended March 31, 2025 (Consolidated)	As of / for the year ended March 31, 2024 (Consolidated)	As of / for the year ended March 31, 2023 (Standalone)
Revenue from Operations (1)	1,348.58	568.02	354.90
Gross Profit (2)	291.57	176.97	142.92
Gross Margin(%)(3)	21.62%	31.16%	40.27%
EBITDA(4)	170.02	90.37	57.44
EBITDA Margin(%)(5)	12.61%	15.91%	16.18%
Profit After Tax for the Year (6)	115.01	54.08	13.44
PAT Margin(%)(7)	8.46%	9.39%	3.74%
Return on Equity(%)(8)	42.57%	70.93%	41.25%
Return on Capital Employed(%)(9)	25.71%	24.87%	21.07%
Debt-Equity Ratio(11)	0.75	2.55	6.49
Return on Net Worth(%)(10)	26.92%	47.78%	34.20%

Notes: As certified by our Statutory Auditors by their certificate dated September 7, 2025

Explanation of KPIs:
(1) Revenue from operations means the revenue from operations as appearing in the restated financial information.
(2) Gross Profit = Revenue from Operations - Cost of Goods / Services Sold
(3) Gross Margin = Gross Profit / Revenue from Operations

(4) EBITDA = Profit before tax + depreciation & amortization expense + Interest cost - Other Income
(5) EBITDA Margin = EBITDA/ Revenue from Operations
(6) Profit After Tax for the Year = Profit after tax (After share of profit of minority interest) / Average Equity.
(7) PAT Margin = PAT/ Total Revenue
(8) Return on Equity (ROE) = Profit after tax (After share of profit of minority interest) / Net worth
(9) Return on Capital Employed (ROCE) = EBIDTA / (Total Assets - Current Liabilities - Goodwill - Intangible + Long Term borrowings + Short Term borrowings
(10) Return on Net Worth (RONW) = EBIDTA / (Total Assets - Current Liabilities - Goodwill - Intangible + Long Term borrowings + Short Term borrowings
(11) Debt to Equity ratio is calculated as Long-Term Debt + Short Term Debt divided by equity. The table below sets forth revenues earned by our company across various geographies during the preceding three fiscals ended on March 31, 2025, March 31, 2024, March 31, 2023.

The table below sets out the revenue derived from the services provided by us in Fiscal 2025, Fiscal 2024 and Fiscal 2023, together with such revenue as a percentage of our revenue from operations from the respective Fiscals:

(All figures in ₹ in Million except mentioned in %)

Particulars	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / for the year ended March 31, 2023 (Standalone)	
	Amount (in Million)	**% to Revenue from operations**	**Amount (in Million)**	**% to Revenue from operations**	**Amount (in Million)**	**% to Revenue from operations**
IT Services	1,071.18	79.43	390.95	68.83	212.18	59.79
Tech Infra Services	277.40	20.57	177.07	31.17	142.72	40.21
Total Revenue	**1,348.58**	**100.00**	**568.02**	**100.00**	**354.90**	**100.00**

For details relating to our industry, past trends, future prospects etc., please refer to Chapter titled "*Industry Overview*" beginning on page 141.

AWARDS AND RECOGNITION

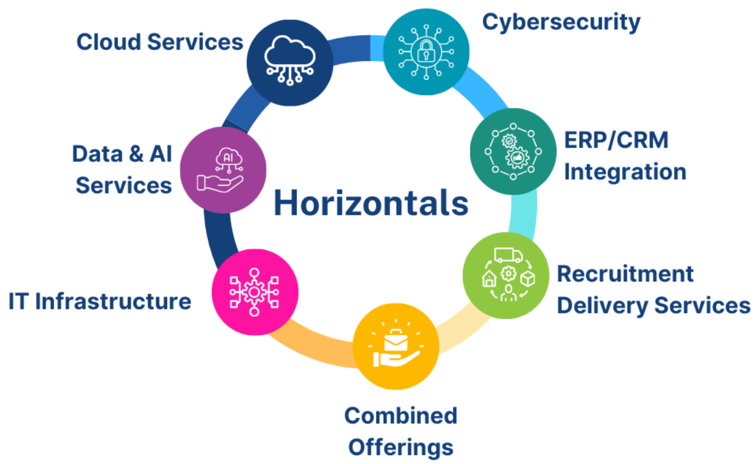
Some of the prominent certifications received by us are the following:

Sr. No.	Name of the Registration/ License	Certificate / License No.	Issuing Authority	Date of Issue	Date of Expiry
1.	ISO/IEC 27001:2022	IS 796660	BSI	19/07/2024	18/07/2027
2.	ISO 9001:2015	FM 796659	BSI	19/07/2024	18/07/2027
3.	SOC2 TYPE II	SOC 2/2025/001	Swameshwar Nagarajan Chartered Accountant Certified Public Accountant License No: PAC-CPAP-LIC-032935	17/05/2025	31/12/2025

Calendar Year	Details
January 2025	LinkedIn – **Talent MVTeam 2024**. MethodHub was in the top **25% of LinkedIn Recruiter Teams in 2024**. Plus 4 LinkedIn recruiters' users from MethodHub qualified for 2024's Celebrate + Elevate individual award.
March 2025	MethodHub Software Limited has successfully completed the assessment conducted by Great Place To Work® (GPTW), India, and is **certified as a Great Place To Work** Category: Mid-Size Organizations. This certificate is valid from March 2025 till March 2026.

March 2025	Honored with the **NASSCOM SME Inspire Awards 2025** under the **Special Awards – Best Skilling Initiative** category, recognizing its excellence in workforce development and skill enhancement.

OUR SERVICES



We offer a broad portfolio of services that are designed to address the evolving needs of our clients across industries and geographies. Our service offerings are structured into five key horizontal verticals, enabling us to deliver comprehensive and integrated solutions that support business transformation, operational efficiency, and long-term growth.

- Data and AI Services

We provide end-to-end data and artificial intelligence services that enable clients to modernize their data infrastructure, strengthen decision-making capabilities, and adopt AI responsibly. Our data offerings include the design and implementation of robust data foundations, data modernization programmes, platform integration, and workflow automation to improve scalability and efficiency. We also deliver data engineering, governance, security, and privacy solutions to ensure compliance with applicable regulations and safeguard client information assets.

In the area of artificial intelligence, our services cover strategic consulting, readiness assessments, adoption roadmaps, and implementation of generative AI solutions aligned with client objectives. We design, customize, and integrate domain-specific AI applications such as chatbots, AI copilots, recommendation engines, and industry-focused analytics within existing technology environments. Post-deployment, we provide Artificial Intelligence or Machine Language operations support, infrastructure optimization, and performance monitoring to ensure sustained value delivery. Our advanced analytics and visualization capabilities further leverage machine learning techniques to transform complex datasets into actionable insights, helping clients across industries unlock the full potential of their data while driving innovation and operational excellence.

- IT Infrastructure:

Our company provides Infrastructure Services covering computer systems, networks, and complete IT environment management. These services include the setup, monitoring, and maintenance of hardware, servers, and cloud platforms to ensure uninterrupted business operations. We manage enterprise networks, data storage, and security frameworks with a strong focus on reliability and uptime. Proactive monitoring and quick issue resolution help reduce risks and prevent operational disruptions. We also enable clients to scale their infrastructure in line with evolving business needs while maintaining cost efficiency and flexibility. Through robust processes and adherence to industry best practices, our company delivers secure, stable, and future-ready IT infrastructure solutions.

- Cloud Services

As part of our technology-driven service portfolio, we provide comprehensive cloud-based solutions designed to enhance operational efficiency, scalability, and cost effectiveness for our clients. Our offerings cover the entire cloud adoption lifecycle, including assessment of existing IT infrastructure, formulation of tailored migration strategies, and secure execution of cloud transitions. We also provide continuous management of cloud environments with a strong emphasis on performance optimization, security, and regulatory compliance. In addition, we design and develop scalable cloud-native applications leveraging microservices architecture, containerization, and DevOps practices, thereby enabling accelerated product delivery and supporting the evolving business requirements of our clients.

- Recruitment Delivery Services:

Our Recruitment Delivery Services are designed to enable clients to attract, evaluate, and onboard the right talent through a structured, transparent, and quality-driven approach. The process begins with lead generation, requirement gathering, and execution of master service agreements to ensure alignment with client objectives. We collaborate with hiring managers to define roles, prepare detailed job descriptions, and establish clear success benchmarks. Leveraging internal recruiters, job boards, referrals, and technology platforms, we source, screen, and assess candidates before managing interviews, negotiations, and onboarding. Strong documentation, compliance checks, and integrated payroll processes ensure efficiency and reliability across the engagement. With adaptability, proactive issue resolution, and measurable quality controls, we deliver recruitment solutions that contribute to long-term client success.

- Cybersecurity

We provide comprehensive cybersecurity solutions designed to safeguard client assets, ensure regulatory compliance, and strengthen operational resilience. Our service offerings include vulnerability assessments, penetration testing, intrusion detection and prevention systems, and security information and event management. We also deliver identity and access management solutions, managed security services, and customized security architecture to address evolving cyber threats. By integrating continuous monitoring, threat analysis, and incident response, we enable clients to protect critical systems and data, while minimizing security risks in dynamic digital environments.

- Combined Offerings

The Combined Services division provides an integrated delivery framework across data and AI, cloud, IT infrastructure, cybersecurity, ERP/CRM integration, and recruitment delivery services. This division is structured to enable coordinated execution, standardized governance, and consistent service quality across engagements. Offerings are delivered under unified program management, common controls, and defined performance metrics to support regulatory compliance, operational efficiency, and scalability. The division focuses on cross-functional solution integration, risk-managed delivery, and outcome tracking to align with client requirements and applicable laws and regulations.

- ERP/CRM Integration

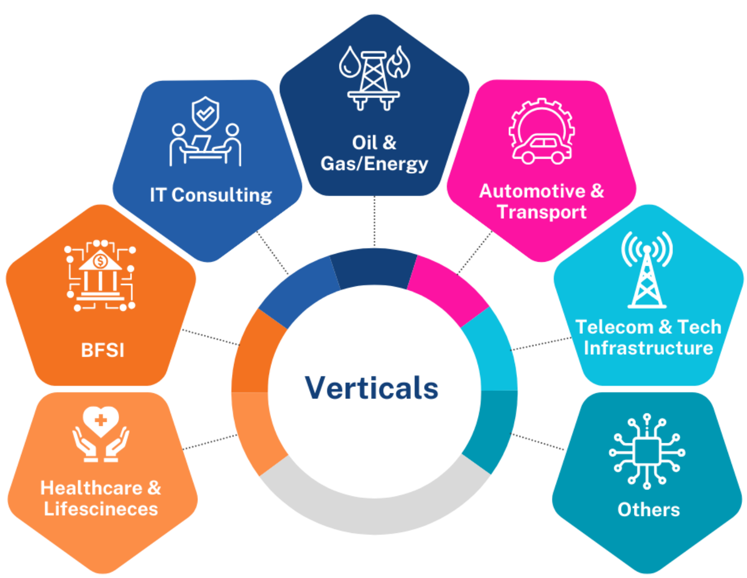
We provide enterprise resource planning (ERP) and customer relationship management (CRM) integration services aimed at improving operational efficiency and maximizing returns on technology investments. Our offerings include the automation, integration, and optimization of enterprise systems and custom-built applications to enhance process performance, scalability, and agility. Leveraging our expertise in business process design, we develop and implement solutions that align with client objectives, enabling data-driven decision-making and supporting sustained competitiveness in dynamic market environments.

The table below sets forth the segment wise revenue break-up and as a percentage of revenue from operations for the last three fiscals:

Particulars	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / For the year ended March 31, 2023 (Standalone)	
	Amount (in Million)	% to Revenue from operations	Amount (in Million)	% to Revenue from operations	Amount (in Million)	% to Revenue from operations
Data & AI	555.17	41.17	31.82	5.60	50.41	14.20
IT Infrastructure	275.64	20.44	38.85	6.84	2.21	0.62
Cloud Services	246.52	18.28	63.71	11.22	16.43	4.63
Recruitment Delivery	209.02	15.50	106.27	18.71	73.58	20.73
Cybersecurity	52.82	3.92	37.26	6.56	39.43	11.11
Combined Offerings	8.32	0.62	178.76	31.47	128.62	36.24
ERP & CRM	1.09	0.08	111.36	19.60	44.22	12.46
Total Revenue	**1,348.58**	**100.00**	**568.02**	**100.00**	**354.90**	**100.00**

INDUSTRIES SERVED

Our Company delivers technology-enabled services across a range of critical industry sectors. We focus on six core verticals Banking, Financial Services and Insurance (BFSI), Healthcare and Life Sciences, Oil & Gas/Energy, Telecom/Tech Infrastructure, Automotive/Transport, and Information Technology (IT) Consulting. Structuring our services around these verticals enables us to provide domain-aligned solutions that address the distinct requirements, regulatory environments, and operational challenges of each sector. This approach allows us to create value for clients by combining technology expertise with an understanding of industry dynamics.



Particulars	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / For the year ended March 31 2023 (Standalone)	
	Amount (in Million)	% to Revenue from operations	Amount (in Million)	% to Revenue from operations	Amount (in Million)	% to Revenue from operations
Healthcare & Life Science	299.55	22.21%	50.94	8.97%	1.48	0.42%
BFSI	175.96	13.05%	4.80	0.84%	6.12	1.72%
IT Consulting	326.16	24.19%	337.91	59.49%	185.71	52.33%
Others	14.63	1.08%	7.35	1.29%	14.56	4.10%
Oil & Gas / Energy	49.68	3.68%	3.95	0.70%	58.87	16.59%
Automotive & Transport	55.01	4.08%	18.13	3.19%	1.36	0.38%
Telecom & Tech Infrastructure	427.60	31.71%	144.94	25.52%	86.80	24.46%
Total Revenue	**1,348.58**	**100.00%**	**568.02**	**100.00%**	**354.90**	**100.00%**

The following is the brief description of the services provided by our Company to our clients in various industries:

Industry/Sector	Services provided
Banking, Financial Services, and Insurance (BFSI)	We provide technology-driven solutions to banking, financial services, and insurance institutions, enabling digital transformation, operational efficiency, and enhanced customer experiences. Leveraging domain expertise across retail, commercial, and investment banking, we deliver services in areas such as data analytics, wealth management, multi-platform enablement, and KYC process optimization. In the capital markets and mutual funds space, our offerings include reference data management, transfer agency operations, and straight-through processing. We also design and develop secure, high-availability applications for electronic payments, as well as workflow optimization, automation, and customer experience enhancements in lending and mortgage operations. With a strong track record of compliance, innovation, and long-term partnerships including engagements with select Fortune 500 enterprises we enable BFSI clients to mitigate risks, access new markets, and respond effectively to evolving industry dynamics.
Healthcare & Life Sciences	We provide technology-enabled solutions to the healthcare and life sciences sectors, supporting digital transformation, regulatory compliance, and operational efficiency. For healthcare providers, we design and implement scalable applications that enhance patient care, optimize clinical workflows, and improve resource utilisation. In the healthcare insurance segment, our platforms facilitate efficient claims processing, policy administration, and payment management. For pharmaceutical and life sciences organizations, we deliver solutions to accelerate drug development, ensure data integrity, and address complex regulatory requirements. Our capabilities further extend to clinical trials management, pharmacovigilance, and patient as well as healthcare professional engagement through web and mobile applications. These offerings enable improved healthcare outcomes, enhanced patient experiences, and sustained operational performance across the sector.

Industry/Sector	Services provided
Oil & Gas / Energy	We deliver technology-driven solutions for oil, gas, and energy enterprises, combining SAP platform integration with customized applications to address client-specific requirements. Our capabilities span the full energy value chain, including exploration, mining, refining, distribution, and renewable initiatives. In the renewable segment, we support clients with energy management systems, storage optimization, and advanced analytics to enhance generation efficiency and sustainability. For utilities, we provide solutions that strengthen transmission and distribution management, improve grid resilience, and enhance customer engagement. Our services are underpinned by deep sector knowledge, regulatory expertise, and a commitment to sustainable practices, enabling energy enterprises to improve efficiency, reduce risks, and adapt to evolving industry dynamics.
Telecom / Tech Infrastructure	We provide comprehensive technology solutions for the telecommunications sector, leveraging expertise across fixed line, mobility, internet services, streaming, roaming management, network optimization, switch management, base stations, and satellite communications. Our portfolio includes telecom network operations management, infrastructure modernization, SAP-based solutions, and system integration, supported by advanced capabilities in big data analytics, application development, and customer experience management. We also enable telecom cloud environments through network automation, predictive analytics, business intelligence, and data warehousing to enhance efficiency and performance. In addition, we offer solar solution system integration services covering the design, installation, and management of solar energy systems across government, industrial, commercial, and residential clients, enabling improved energy efficiency and sustainability.
Automotive & Transport	The Company provides advanced technology solutions for the automotive and transport sectors, driving smarter, safer, and more efficient mobility systems. Our offerings include the deployment of AI and machine learning for autonomous driving, predictive maintenance, and personalized user experiences. We also implement enterprise platforms such as ERP, CRM, QMS, retail, and supply chain systems to strengthen operational performance and customer engagement. In support of sustainable mobility, the Company delivers energy management solutions and collaborates across industries to develop integrated mobility innovations. We further contribute to smart city initiatives by enabling transportation network management, optimizing public transit systems, and enhancing urban mobility experiences.
IT Consulting	Our company's IT Consulting services combine flexible engagement models such as contract staffing, contract-to-hire, and full-time placements with project-based consulting. These services are delivered through both time-and-material (T&M) engagements and fixed-bid contracts, giving clients the flexibility to choose the model best suited to their needs. We collaborate closely with clients to understand their technology landscape, business priorities, and project objectives

Industry/Sector	Services provided
	before deploying skilled professionals or dedicated teams. Our expertise spans application development, cloud, data and AI, and enterprise solutions, enabling us to deliver high-quality outcomes across industries. By aligning talent and technology with client requirements, we ensure cost efficiency, scalability, and predictable delivery. This blend of staffing flexibility and consulting depth positions our company as a trusted partner for clients seeking reliable and adaptable IT solutions.

The table sets forth the revenue break-up and percentage revenue of operations derived from each of the industry segment we serve for the period indicated below:

Particulars	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / For the year ended March 31, 2023 (Standalone)	
	Amount (in Million)	% to Revenue from operations	Amount (in Million)	% to Revenue from operations	Amount (in Million)	% to Revenue from operations
BFSI	175.96	13.05	4.80	0.84	6.12	1.72
Healthcare & Life Sciences	299.55	22.21	50.94	8.97	1.48	0.42
Oil & Gas / Energy	49.68	3.68	3.95	0.70	58.87	16.59
Telecom / Tech Infrastructure	427.60	31.71	144.94	25.52	86.80	24.46
Automotive and Transport	55.01	4.08	18.13	3.19	1.36	0.38
IT Consulting	326.16	24.19	337.91	59.49	185.71	52.33
Others	14.63	1.08	7.35	1.29	14.56	4.10
Total Revenue	**1,348.58**	**100.00**	**568.02**	**100.00**	**354.90**	**100.00**

I.T. SOFTWARE / LICENSES

Our Company utilizes a range of licensed software solutions and cloud services to support its business operations to ensure seamless workflow across departments. These include Microsoft licenses such as Microsoft 365 Business Basic, Business Standard, Business Premium, Azure Active Directory Premium P1, and Office 365 E3, which provide essential productivity and enterprise management tools. We also use Xcitium Security 13 for Endpoint security and Hexnode UEM for endpoint MDM, Adobe Pro and Canva Pro for design and content creation, and Windows 11 Pro as our standard operating system. Additionally, Amazon Web Services (AWS) and Azure Cloud services are used to provide scalable cloud infrastructure, supporting secure data management and hosting intranet applications.

BUSINESS PROCESSES

The detailed process flow for the services provided by us are as follows:

Our Company follows a structured yet adaptable approach to delivering services, whether in Recruitment Delivery or Project Implementation & Management. The framework ensures consistency, transparency, and measurable quality at every stage.

Sr. No.	Recruitment Delivery Services	Project Implementation, Delivery & Management Services
1.	**Delivery Process Overview**	
	We prioritize strong client relationships, built on clear communication, shared goals, and dependable execution. Our approach emphasizes: • Transparent processes and documentation • Adaptability to evolving requirements • Proactive issue resolution and risk management	
2.	**Requirements for Services**	
	• Leads generated via referrals, campaigns, or outreach. • Sales team qualifies leads and documents requirements.	• Leads generated via referrals, campaigns, or outreach. • Sales team qualifies leads and documents requirements.

Sr. No.	Recruitment Delivery Services	Project Implementation, Delivery & Management Services
	• Proposals prepared as per customer needs. • Master Service Agreement signed after mutual review. • Detailed job requirement gathered with hiring teams	• Proposals prepared as per customer needs. • Master Service Agreement signed after mutual review. • Detailed project scope, expectations, and deliverables agreed with client.
3.	**Design and Development of Services**	
	• Collaborate with hiring managers to define roles, responsibilities, and qualifications. • Prepare detailed job descriptions.	• Define project tasks, timelines, and resource allocation. • Identify out-of-scope items. • Set quality standards and success benchmarks.
a.	**Control of Externally Provided Processes Services**	
	• Select platforms (job boards, referrals, social media). • Engage external recruiters if required.	• Engage subcontractors, vendors, and technology partners as needed.
b.	**Service Provision**	
	• Source and screen candidates. • Conduct interviews and assessments. • Manage offer negotiations and selection.	• Initiate project planning (scope, milestones, risk register). • Execute development and delivery phases. • Conduct regular client reviews. • Adapt deliverables per client feedback.
c.	**Release of Services**	
	• Confirm readiness and deploy candidates into roles.	• Quality assurance checks. • Validate deliverables against standards. • Obtain customer sign-off.
d.	**Quality Control & Issue Resolution**	
	• Replace candidates failing background checks or performance criteria. • Confirm candidate fit through client feedback and sign-off.	• Rework deliverables not meeting agreed quality standards. • Validate deliverables against standards and obtain client sign-off.
4.	**Documentation & Compliance**	
	• Maintain SOWs, NDAs, POs, and offer letters. • Track and submit timesheets for billing/payroll.	• Maintain SOWs, NDAs, and PO's for Project. • Track timesheets for project billing and cost management.
	Onboarding & Administration	**Project Handover & Closure**
	• Conduct background checks, prepare offer letters, agreements. • Hold induction for policies/tools. • Share employee details with payroll & insurance.	• Deliver final project outputs. • Conduct lessons learned review.
	Payroll & Invoicing	**Invoicing & Financial Closure**
	• Process payroll via timesheets and raise invoices for recruitment services.	• Raise invoices for the Project, complete financial closure, and vendor settlements.

DETAILS OF KEY PROJECTS COMPLETED UNDER VARIOUS BUSINESS SEGMENTS

A. Data and AI Services

a) Data Testing & Validation

Our company conducted large-scale data testing for a cloud and data services provider, ensuring accuracy, integrity, and performance across their platforms. The engagement included comprehensive validation, discrepancy detection, functional testing, and regression testing. This strengthened reporting accuracy, streamlined data processes, and improved overall decision-making.

b) Automated Reporting Solutions

We implemented an automation framework for business report generation, scheduling, and distribution for a cloud and data services client. By introducing reusable templates and optimized data pipelines, we replaced manual processes with dynamic, scalable automation. The solution minimized effort, accelerated delivery timelines, and provided stakeholders with real-time access to critical metrics.

c) Data Platform Modernization

For a leading global credit rating agency, our company modernized their data infrastructure by migrating transaction-heavy applications from legacy databases such as Oracle and SQL Server to distributed systems including YugabyteDB and CockroachDB. This transformation delivered high availability, scalability, and resilience, enabling the client to manage intensive workloads with efficiency.

B. Cloud Services

a) Custom Integrated Postal System (IPS) Development

For an e-commerce and logistics company, our company built a UPU-compliant Integrated Postal System (IPS) platform covering mail processing, shipment tracking, address management, and payment processing. Developed using cloud-native architecture and Agile methodology, the solution enhanced operational efficiency, scalability, and end-user experience.

b) Application Migration & Consolidation to Cloud

We supported a global credit rating agency in modernizing its technology landscape by consolidating diverse on-premises and cloud applications into a unified platform. Legacy systems were migrated to AWS through a structured strategy involving sprint-based planning, risk assessment, and phased execution. The project delivered standardization, improved system performance, and long-term scalability.

c) Comprehensive Warranty Management Portal

For an extended warranty management provider, our company developed a cloud-based portal to streamline warranty solutions. The platform enables service providers to manage and fulfill orders, administrators to oversee operations and process claims, and agents to book orders on behalf of customers. This digital solution improved service efficiency, transparency, and customer satisfaction.

C. Combined Offerings

1. **Custom Application Development for OPR Management**

Using the AppLegos framework, our company developed a multi-platform custom application for an OPR management provider. The solution included practice and patient scheduling, appointment management, and Zoom integration, with compatibility across desktop, iOS, and Android platforms. This ensured accessibility, operational efficiency, and improved patient engagement.

2. **E-Ticketing System for Monuments in India**

We developed a cloud-enabled e-ticketing application that allows users to book online tickets for monuments across India. The system simplified the booking process, improved accessibility for domestic and international users, and enhanced operational efficiency for authorities managing high visitor volumes.

3. **Human Resource Management System (HRMS)**

Our company is designing a comprehensive HRMS platform delivering end-to-end HR functionalities, including employee records management, payroll processing, recruitment workflows, and performance evaluations. The system enabled businesses to streamline HR operations, improve compliance, and enhance workforce management.

D. ERP/CRM Integration

a. Opportunity-to-Cash (OTC) Automation for Oil & Gas Exploration

Our company has been exclusively engaged by an Oil & Gas exploration enterprise to deliver strategic projects for its Application Support Group (ASG)—a critical division managing production and service applications. These initiatives focus on automating core business processes, including Opportunity-to-Cash (OTC), Supply Chain Management (SCM), and Real-Time Systems (RTS).
Through deep expertise in technology consulting and implementation, combined with established partnerships, we ensure continuous improvement, seamless maintenance, and operational efficiency under the Consulting Service Agreement. A key outcome of this engagement has been the development and quality assurance of flagship OTC applications, such as SK-Quote and Ticket Manager, driving process standardization and efficiency.

OUR COMPETITIVE STRENGTHS

The following are the key strengths which enable our Company to be competitive in this business:

Long-term Client Relationships

Our Company has established and nurtured enduring relationships with a wide base key client, both in India and across global markets. These long-standing associations reflect the critical role our products and services play in our clients' businesses, reinforced by our deep technological expertise and domain knowledge. We focus on building partnerships that extend beyond transactional engagements, fostering close collaboration with multiple departments and divisions within client organizations. Our comprehensive service offerings allow us to cross-sell solutions to existing clients while simultaneously attracting new clients across industries and geographies. To ensure alignment with evolving client needs, we conduct regular senior management reviews with major clients, facilitating continuous feedback, exploring future opportunities, and strengthening mutual trust. By combining our broad portfolio of services with industry-specific insights, we deliver tailored, value-driven solutions that enable our clients to achieve long-term success while ensuring sustained growth for our Company.

Experienced Leadership and skilled workforce

Our Promoters, Ahobilam Nagasundaram and Jayakumar Ammasaikutty, have more than five decades of combined experience in industry and have been the guiding force for our Company. Since the inception of our Company, they have been actively involved in setting the business direction and in achieving organizational objectives. Ahobilam Nagasundaram, as the CEO of our Company, is responsible for making strategic decisions relating to business growth, expansion and sustainability. His experience covers a wide range of technologies across different industry segments and has contributed to developing systems, mentoring teams and building organizational capability. Mr. Jayakumar Ammasaikutty, as a promoter, also provides strategic guidance to the Company. Our management team has extensive knowledge of the IT industry, including the banking, insurance, telecom and energy sectors. This experience supports the Company in identifying and pursuing business opportunities while also managing risks associated with the industry. The Promoters' guidance, along with the knowledge and skills of our employees, has been central to the growth of the Company. We continue to invest in training and capability development of our personnel to strengthen operational effectiveness.

Scalable Business Model

Our business model is structured around technology-driven solutions and the integration of people, processes, and resources to ensure sustainability and expansion. The model emphasizes the formation of competent teams to deliver digital engineering solutions, the contribution of the marketing function in customer engagement and acquisition, and the role of management in identifying and implementing emerging technologies. It also covers budgeting and oversight of the production lifecycle to maintain cost efficiency and achieve economies of scale.

The structure of the model allows the Company to extend its operations into new sectors that are technology intensive, while simultaneously enhancing its existing range of offerings. Expansion into new geographies, development of sector-specific products, and the maintenance of consistent quality standards further support the ability to scale. The Company views its business model not only as a framework for delivering services but also as a platform for continuous growth, diversification, and adaptation to market requirements.

Our recent revenue distribution by geography for Fiscal 2025, 2024 and 2023 is as follows:

(All figures in ₹ in million except mentioned in %)

Particulars	**As of / for the year ended March 31, 2025 (Consolidated)**		**As of / for the year ended March 31, 2024 (Consolidated)**		**As of / for the year ended March 31, 2023 (Standalone)**	
	Amount	**% to Revenue from operations**	**Amount**	**% to Revenue from operations**	**Amount**	**% to Revenue from operations**
India	344.13	25.52	275.22	48.45	180.95	50.99
USA	463.96	34.40	292.80	51.55	173.95	49.01
Canada	540.49	40.08	-	-	-	-
Total Revenue	**1,348.58**	**100.00**	**568.02**	**100.00**	**354.90**	**100.00**

Note: USA/Canada revenue is routed through domestic contracts and subsidiaries in USA and Canada.

Continuous Innovation

In the software services industry, competitiveness is determined by the ability to remain current with emerging technologies and market trends. Our Company has adopted continuous innovation as a key business driver, ensuring that our service offerings evolve in step with industry developments. We continuously track the developments and upcoming technologies to identify and integrate new tools, platforms, and methodologies into our delivery model. This approach enables us to design and implement solutions that not only address the immediate requirements of our clients but also anticipate future demands of their businesses.

Our commitment to innovation is closely aligned with maintaining consistent service quality, timely delivery, and cost efficiency, which collectively strengthen client trust and retention. Further, we have established systems to capture client feedback and market insights, which are then integrated into our service development cycle. This helps us refine our offerings and align them with industry standards while pursuing efficiency and scalability.

By embedding innovation into our operations, we have created a flexible and adaptive business model that can respond effectively to changes in technology, customer expectations, and regulatory frameworks. This adaptability allows us to manage risks arising from rapid industry transformation and positions us to tap into new opportunities across sectors and geographies.

Catering to diversified industrial verticals

Our Company derives its strength from serving a wide range of industries, which enables us to maintain a balanced and resilient revenue model. With 99.15% of our income generated through domestic and export sales, we have built a diverse client base across geography and industry verticals that reduces dependence on any single market or industry cycle. This diversification not only mitigates business risks but also provides us with continuous opportunities to expand and adapt our services to evolving sectoral needs.

We have established a strong presence across multiple industries, including Banking, Financial Services and Insurance (BFSI), Healthcare, Telecom/Technology Infrastructure, Oil & Gas/Energy, and Automotive/Transport. Each of these verticals requires specialized knowledge, compliance with industry-specific standards, and the ability to adapt to distinct operational and technological requirements. By building domain expertise across these sectors, we have strengthened our ability to deliver tailored digital engineering and IT solutions that address critical client challenges.

Our exposure to varied industries also allows us to stay at the forefront of global technology adoption and innovation. Insights gained from one sector are often leveraged to create cross-industry solutions, giving us the flexibility to apply best practices and enhance value for clients across our portfolio. This breadth of experience not only safeguards us against sector-specific downturns but also ensures that we are well positioned to capture growth opportunities in emerging sectors such as renewable energy, electric vehicles, and advanced healthcare technologies.

Robust financial performance

Our Company has maintained a consistent track record of financial performance, supported by a stable capital structure and prudent financial management. We have demonstrated the ability to generate healthy revenues and maintain operational efficiency, resulting in sustainable cash flows. Our liquidity position enables us to meet short-term obligations in a timely manner, while our financial discipline supports long-term growth objectives. The strength of our financial performance provides a solid foundation for business expansion, investment in new opportunities, and resilience against market fluctuations. As of March 31, 2025, the aggregate of our Company's cash and bank balance of ₹ 168.09 lakhs, and that some key financial ratios which are useful in determining the sustainability of an IT company are as below:

(All figures in ₹ in Million except mentioned in %)

Particulars	As of / for the year ended March 31, 2025 (Consolidated)	As of / for the year ended March 31, 2024 (Consolidated)	As of / for the year ended March 31, 2023 (Standalone)
Share Capital	67.62	33.40	13.60
Net Worth	427.17	113.18	39.30
Total Borrowings	321.58	288.32	255.01
Total Income	1,360.14	575.89	359.17
Gross Profit(1)	291.57	176.97	142.92
Gross Margin(%) (2)	21.62%	31.16%	40.27%
EBITDA (3)	170.02	90.37	57.44
EBITDA Margin(%) (4)	12.61%	15.91%	16.18%
Profit After Tax for the Year / Period	115.01	54.08	13.44
PAT Margin(%) (5)	8.46%	9.39%	3.74%
Return on Equity(%) (ROE) (6)	42.57%	70.93%	41.25%
Return on Capital Employed (%) (ROCE) (7)	25.71%	24.87%	21.07%
Return on Net Worth (RONW) (8)	26.92%	47.78%	34.20%
EPS - Basic (9)	17.67	13.99	3.52
EPS - Diluted (9)	16.65	13.99	3.52

Notes:
(1)Gross Profit = Revenue from Operations - Cost of Goods / Services Sold - Other Income
(2)Gross Margin = Gross Profit / Revenue from Operations
(3)EBITDA = Profit before tax + depreciation & amortization expense + finance cost - Other Income
(4)EBITDA Margin = EBITDA/ Revenue from Operations
(5)PAT Margin = Profit after tax (After share of profit of minority interest) / Total Revenue
(6)Return on Equity (ROE) = Profit after tax (After share of profit of minority interest) / Average Net worth
(7)Return on Capital Employed (ROCE) = EBIDTA / (Total Assets - Current Liabilities - Goodwill - Intangible + Long Term borrowings + Short Term borrowings
(8)Return on Net Worth (RONW) = PAT / (Total Assets - Current Liabilities - Goodwill - Intangible + Long Term borrowings + Short Term borrowings
(9)Earnings per Share (Rs.) = Profit available to equity shareholders / weighted number of shares outstanding at the end of period / year Post Issue of Bonus Shares

OUR STRATEGIES

North America Growth Strategy

Opportunities	• IT services and BPO solutions are rapidly gaining traction in both the U.S. and Canada. • There's a surging demand for tailored solutions in sectors like BFSI, Healthcare, Energy, Telecom, and IT Consulting. • Businesses are increasingly leaning towards AI and data-centric solutions. • There's a robust talent pool available for both offshore and on-site service delivery.
Strategies	• Strategic Acquisitions & Alliances: Utilize acquisitions (e.g., April 2024 – ZORTech Solutions Inc. (Canada) to onboard new clients, enhance technological capabilities, and bolster sector presence. • Industry-Focused Expansion: Provide customized solutions that tackle unique challenges in key sectors, fostering high-value partnerships. • Operational & Delivery Excellence: Fortify delivery hubs in Mohali, Hyderabad, and Chennai to ensure efficient and timely service. • Data & AI Innovation: Craft AI-driven solutions to boost client results and set services apart (e.g., SOC 2 Type 2 certification, March 2025). • Talent & Recruitment Strategy: Accelerate quality hiring and onboarding, leveraging social media, branding, and diverse sourcing channels. • Brand Equity & Market Presence: Elevate brand stature through certifications, client-focused services, and key partnerships.
Investor Impact	• Broadened presence in North America with steady revenue influx. • Unique tech offerings that bolster client loyalty. • A scalable, high-margin business model driven by operational prowess and top-tier talent. • MethodHub Software Limited's strong brand positioning amplifies its credibility and allure for investments.

Strategy to Grab Investment Opportunity

Benefit for MethodHub	Expand North American footprint through targeted acquisitions, industry-specific solutions, and AI-driven services, driving recurring revenue, operational efficiency, and scalable growth.
Benefit for Investors	Gain exposure to a high-growth, high-margin IT services and BPO company with strong brand positioning, diversified client base, and measurable value creation through strategic expansion and innovation.

Source: Mordor Intelligence Report - Market Assessment of Indian IT services and BPM exports to North America

Strategic Acquisition and Alliances

Our strategy includes pursuing selective acquisitions and forming technology alliances that complement and strengthen our existing business operations. Through such initiatives, we seek to expand our client base, gain entry into new sectors, and integrate advanced technology capabilities that create synergies with our service offerings. In line with this approach, our Company has identified potential acquisition opportunities in the United States and has signed a letter of intent with a few target companies. Preliminary business and financial due diligence has been conducted, and the targets have been assessed as viable from both a valuation and strategic fit perspective. These acquisitions, proposed to be funded through the proceeds of the Issue, are expected to enhance our technological footprint and broaden our market reach.

In addition to acquisitions, we have entered into Business Support Agreements under which we provide business support and strategy services to our partners. As part of our long-term model, we focus on investing in future-ready technologies by entering into business partnership agreements and selectively investing in companies engaged in deep-tech solutions. We also collaborate with technology solution providers to design joint go-to-market strategies, thereby accelerating growth and creating mutual value. By combining acquisitions, strategic investments, and partnerships, our Company positions itself to access new technologies, expand its solution portfolio, and strengthen its customer base in both domestic and international markets.

Expansion of our existing service portfolio

Our business growth strategy is centered on broadening both our geographical reach and the scope of our service portfolio. At present, our customer base is concentrated in the United States, Canada, and India, with a strong focus on deepening our presence in the North American market. We aim to further consolidate our position in these regions while simultaneously expanding into new geographies to tap into emerging opportunities in the global IT services sector.

A key component of this strategy is to strengthen our offshore product engineering capabilities and leverage India as a hub for captive operations, thereby offering cost-efficient and scalable solutions to our clients. We are also focused on developing partnerships with large system integrators to complement our service delivery, enhance credibility, and gain access to new client segments.

By diversifying across geographies and expanding our service offerings, our Company seeks to capture a larger share of the technology services market, reduce overdependence on specific regions, and align itself with the evolving digital transformation needs of enterprises worldwide.

Strategic Expansion and Market Diversification

Mitigating U.S. Market Slowdown - Acquired a strategic stake in Toronto-based ZORTech Solutions Inc. (Canada) to leverage its Canadian presence and ensure continued growth across North America.

Strengthening Service Portfolio - Acquired an additional 59% interest in BrainCapitol Technologies (partnership firm) to enhance staffing and IT service capabilities.

Key Impact	Expanded North American footprint and access to new clients.
	Increased delivery capacity and diversified service offerings.
	Strengthened recurring revenue streams and market resilience.

Strategy	MethodHub Software Limited is poised to pivot 30–40% of its North American focus from U.S. clients to Canada in response to a potential U.S. economic slowdown.
	By targeting Canadian BFSI and healthcare sectors, MethodHub Software Limited can deploy remote project teams efficiently, offering cost savings of 15–25% compared to local providers.
	Forging strategic partnerships with mid-sized IT consultancies in Canada can bolster MethodHub Software Limited's market entry and shield it from U.S. economic volatility.

Source: Mordor Intelligence Report - Market Assessment of Indian IT services and BPM exports to North America

Continuing to Focus on Providing Customer Centric Services and Offerings

Our strategy is centered on continuously strengthening our customer-centric approach by broadening the scope of our software services and tailoring solutions to meet the evolving requirements of enterprises. While supply chain management has been one of our focus areas, we plan to expand our offerings to cover additional business functions such as marketing, sales, finance, and other operational domains through the development of a new enterprise product suite. This will allow us to deliver a comprehensive range of solutions that address the diverse needs of modern businesses, thereby creating additional value for our clients and expanding our addressable market.

We are committed to enhancing our existing service portfolio with highly customized solutions designed around specific customer requirements. By combining deep domain expertise with innovative technology, we aim to strengthen long-term client relationships and reinforce our position as a trusted partner in their digital transformation journey.

To support this strategy, our dedicated sales and marketing teams will continue to focus on building visibility, promoting our service offerings, and engaging with decision-makers across functions such as finance, operations, and technology. Through these initiatives, we seek to further grow our corporate customer base, strengthen our brand positioning, and achieve sustainable business growth.

Building Partnerships with GCCs (Global Capability Centers) in India

Our company is strengthening its focus on partnering with Global Capability Centers (GCCs) in India that support North American enterprises, as these centers increasingly shift towards high-value services, ER&D, and digital innovation. By leveraging our domain expertise, technology capabilities, and talent ecosystem, we aim to deliver scalable and customized solutions aligned with global delivery models while ensuring cost efficiency and rapid deployment of skilled talent. This approach will enable GCCs to accelerate time-to-market, enhance innovation, and achieve greater operational effectiveness, while positioning our company as a trusted partner driving long-term collaboration and expanding our market presence in North America.

Product Engineering

Our product engineering strategy is aimed at enabling clients to accelerate product launches, adapt to changing market requirements, and ensure platform stability. We achieve this through structured new product development (including MVP design and scalable architecture), product customization for industry and regional needs, and embedded quality assurance within CI/CD pipelines.

We further support clients with lifecycle management under defined service levels, including multi-level product support, cost-optimized maintenance, and continuity services. In addition, we undertake modernization initiatives such as migration to microservices, technology upgrades, UI improvements, and performance optimization. This strategy positions product engineering as a driver of long-term client engagement, recurring revenues, and competitiveness, while aligning legacy systems with evolving technology demands.

Navigating Uncertainty: Indian Companies' Strategies

- Diversifying Services and Industries: Indian firms are expanding into cloud solutions, cybersecurity, analytics, and BPM to reduce sector-specific risks. MethodHub Software Limited, for example, targets mid-market enterprises in Canada's BFSI, healthcare, and telecom sectors to lower U.S. market dependency.
- Embracing Contract Flexibility: Indian companies are adopting fixed-price, time-and-material, and outcome-based contracts to manage client costs and ensure service continuity.
- Building Local Trust: By opening offices or forming partnerships in Canada, Indian firms build trust and comply with local regulations.
- Harnessing Agility: Smaller firms like MethodHub Software Limited quickly adjust team sizes and innovate faster than larger competitors.

Source: Mordor Intelligence Report - Market Assessment of Indian IT services and BPM exports to North America

Strengthening and Sustaining Our Brand Equity

We believe that our brand is one of our most valuable assets, built over time through consistent delivery of quality services and customer satisfaction. Our strategy is to strengthen and sustain this brand equity by continuing to associate with reputed corporate clients and ensuring that our offerings meet the highest standards of excellence. By consistently delivering value-driven solutions, we intend to reinforce our reputation as a trusted and reliable partner in the IT services industry.

We are highly conscious of the role our brand plays in attracting new clients, retaining existing ones, and creating long-term relationships built on trust and performance. Our brand-building efforts are not limited to marketing initiatives but are deeply rooted in our customer-centric culture, commitment to innovation, and emphasis on quality. Every client engagement provides us with an opportunity to further enhance our credibility and market visibility.
Going forward, we plan to undertake structured brand-building initiatives, including thought leadership, strategic alliances, industry partnerships, and participation in global technology forums. By leveraging these initiatives, we aim

to strengthen our positioning, enhance recall value, and continue to differentiate ourselves in an increasingly competitive marketplace.

Driving Operational Excellence and Cost Efficiency

Operational excellence forms the backbone of our growth strategy. We are committed to building an agile, scalable, and efficient delivery framework that ensures quality outcomes while optimizing costs. By instituting standardized processes across all projects and leveraging best practices in project management, we aim to eliminate inefficiencies, minimize delays, and achieve consistency in execution. We strongly believe that optimal utilization of our people and resources is central to improving productivity and creating value. Our Company has already established exclusive delivery centers at multiple locations in India, enabling us to centralize operations, streamline workflows, and enhance delivery capabilities at competitive cost structures. These centers also allow us to take advantage of talent availability across regions and provide flexibility in managing large-scale client engagements.

Further, our focus on cost efficiency goes hand-in-hand with our commitment to customer value. By carefully balancing efficiency with quality, we ensure that our clients receive competitively priced solutions without compromising on service excellence. This approach not only strengthens client satisfaction but also enables us to sustain healthy profitability and reinforce our market positioning. As we continue to expand, we plan to integrate automation tools, digital collaboration platforms, and advanced analytics into our delivery model to further improve efficiency, reduce manual intervention, and ensure scalability. This ongoing focus on operational discipline and cost leadership will enable us to remain competitive in global markets while delivering long-term value to our stakeholders.

Leveraging Data and Artificial Intelligence for Scalable Value Creation

Our Company recognizes data and artificial intelligence (AI) as key enablers of innovation and competitive advantage in the technology services industry. We aim to harness the power of data-driven insights and advanced AI solutions to create differentiated value for our clients across industries. By systematically analyzing patterns, predicting trends, and understanding customer behaviors, we seek to design intelligent and actionable solutions that address specific business challenges.
Our strategy includes the development of pre-built, industry-focused AI frameworks and plug-and-play solutions that can be rapidly deployed to improve operational efficiency, decision-making, and customer engagement. These ready-to-use solutions are designed to solve recurring challenges in sectors such as retail, healthcare, logistics, and financial services, thereby reducing implementation time and accelerating measurable outcomes for our clients. In addition, we intend to embed AI into our existing service portfolio to enhance personalization, automation, and predictive capabilities. This will not only enable us to offer more tailored and responsive services but also deepen our long-term client relationships. By combining our domain expertise with next-generation AI and data analytics, we aim to position ourselves as a trusted partner for businesses seeking digital transformation and sustainable growth.

Going forward, we plan to invest in building data platforms, machine learning models, and AI-powered tools, while also collaborating with ecosystem partners and technology providers to expand our capabilities. This approach will help us continuously innovate, unlock new revenue streams, and maintain a leadership edge in delivering intelligent, customer-centric solutions.

Talent Acquisition Strategy – Driving Growth through "Quantility"

Our Company's origins as a Recruitment Process Outsourcing (RPO) service provider laid a strong foundation for what has now evolved into a staffing-centric enterprise with deep expertise in hiring and onboarding talent across diverse technologies and geographies. Recruitment continues to remain the cornerstone of our business model, and our ability to source and deploy the right resources on time, within budget, and in line with cost and quality benchmarks has emerged as one of our core competitive advantages.
A unique differentiator of our approach is the concept of "Quantility" – the ability to scale hiring volumes (Quantity) without compromising on the caliber and readiness of resources (Quality). This philosophy enables us to support large-scale staffing requirements while ensuring predictability in project delivery, thereby reducing uncertainty for both our internal delivery managers and our clients.
To achieve Quantility, we leverage a multi-pronged sourcing model, combining both active and passive recruitment channels:

- Passive channels include LinkedIn, our proprietary internal database, participation in industry trade fairs, professional networks, publications, and associations.
- Active channels include leading job portals, an incentivized employee referral program, and partnerships with tactical third-party vendors who help us meet work spikes and urgent client demands.

A key pillar of our recruitment strategy is speed, speed in risk assessment, translating project requirements into precise job descriptions, rapid propagation of opportunities across channels, and targeted focus on quick joiners. As a practice, we aim for a joining window of no more than three weeks for target candidates. While this approach may lead to higher upfront resourcing costs, it significantly reduces dropouts, counter-offer risks, and onboarding uncertainties, thereby ensuring smoother revenue realization and greater client satisfaction.

Our recruitment processes spanning interviews, assessments, selections, and offers are structured to be faster than industry benchmarks, resulting in a consistently higher joining ratio. This efficiency enhances our delivery capabilities and plays a key role in fostering long-standing relationships with our clients

In addition, we have invested in enhancing our recruitment capability beyond sourcing. Our teams are trained not only to identify and screen candidates but also to position opportunities effectively convincing target resources of the career value, project impact, and long-term benefits of joining our assignments. This consultative approach, coupled with our proactive employer branding efforts, enhances our attractiveness as an employer of choice.

To reinforce our employer brand, we actively engage in social media campaigns, participate in trade fairs and industry summits, and organize events, sports activities, and outreach programs. These initiatives have significantly boosted our brand visibility and credibility, enabling us to “punch above our weight” in attracting high-quality talent.

Through this comprehensive recruitment strategy, we continue to build a scalable and resilient talent engine, an essential driver of our sustained growth and market competitiveness.

CRM Solutions

Our strategy is to develop Customer Relationship Management (CRM) solutions as a core growth area by focusing on industry segments where customer engagement and data integration create significant value. We seek to enhance our capabilities across major CRM platforms covering sales automation, customer service, marketing, commerce, community collaboration, application development, and AI-driven insights.

In the initial phase, our focus is on implementation and integration services, supported by process automation and managed services, with the objective of establishing long-term client relationships. As we scale, we intend to expand into advisory and transformation services to address broader business requirements.

We aim to leverage the expertise of our skilled consultants and our structured delivery approach to ensure quality execution and consistent outcomes. By targeting industries such as financial services, healthcare, telecommunications, automotive, and energy, we seek to create a sustainable pipeline of opportunities. Over the medium to long term, our goal is to build CRM into a key practice area contributing to revenue growth and positioning our Company as a trusted partner for enterprise business improvement and technology adoption.

Integrated Marketing and Growth Strategy

The effectiveness of our marketing and sales network is critical to the success and scalability of our Company. Accordingly, we have designed a comprehensive marketing strategy that combines advanced digital tools, geographical expansion, brand-building initiatives, and strategic sponsorships to enhance visibility, strengthen customer engagement, and drive business growth. Our approach includes the following key pillars:

1. Social Media Presence and Engagement

Social media platforms remain one of the most efficient and effective ways to promote brands and engage with a diverse consumer base. We have built a robust social media marketing strategy that focuses on delivering daily, value-driven and contextual content, particularly on LinkedIn, where we have witnessed significant growth. Our content developers curate and publish messaging that resonates with the target audience, enhances recall, and positions our Company as a trusted industry player. This deliberate focus on consistent engagement and thought leadership content has strengthened our visibility among clients, partners, and industry stakeholders.

2. Geographical Expansion

Expanding into international markets has been a cornerstone of our marketing and business growth efforts. We have adopted a focused approach to penetrate the United States and Canadian markets, targeting high-growth sectors such as BFSI, Healthcare, Energy, Telecom, and eCommerce.

In the USA., our Company leveraged our existing client relationship with SEW-Tech Inc. a Florida-based Information Technology services company with SAP expertise, which enabled us to successfully enter the Oil & Gas and Energy sectors in the U.S, while simultaneously enhancing our offshore delivery capabilities.

Recognizing the growing demand for IT services in the North American healthcare sector, we established a dedicated offshore delivery center in Mohali, India, which supports our U.S. healthcare clients by providing scalable cost efficiencies and contributing to our revenue growth.

In Canada, our acquisition of a telecom and eCommerce consulting company has enabled us to establish a strategic entry point, gain access to global infrastructure, and adopt a scalable offshore delivery and operations framework. This strengthens our ability to expand across regions such as Silicon Valley, Dallas, Chicago, and Montreal.

Through these initiatives, our geographical expansion strategy combines organic and inorganic growth, enabling us to scale operations, enhance client servicing, and strengthen our presence across North America.

3. SEO and Digital Optimization

To build a strong and sustainable online presence, we have laid the groundwork for a comprehensive SEO strategy. By integrating essential tools such as Google Site Kit and Rank Math plugin, we are able to monitor our website's performance, optimize content, and enhance search engine visibility. As part of our long-term plan, we will continue refining our SEO efforts to achieve higher search rankings, greater discoverability, and stronger brand authority in the digital space.

4. Strategic Sponsorships and Brand-Building

As part of our strategic marketing initiatives, we have invested in sports sponsorships that align with our values, strengthen community connections, and enhance brand visibility:
We served as an Associate Sponsor for the Texas Super Kings in the 2024 and 2025 editions of Major League Cricket, reinforcing our presence in Texas and showcasing our focus on the energy and healthcare sectors. This sponsorship also provided a valuable platform for stakeholder engagement and benchmarking against leading brands.
In the U.S., we have also played a leading role in women's cricket, with our brand prominently visible in major tournaments, including the Women's Premier League. These initiatives underscore our commitment to community-driven engagement, diversity, and dynamic brand positioning.


MethodHub Cheers for TSK Team
MethodHub
Associate Sponsor
TEXAS
SUPER
KINGS

SERVICES WISE REVENUE BIFURCATION

Following is revenue bifurcation on the basis of types of services provided by the company for the fiscal ended on March 31, 2025, March 31, 2024, and March 31, 2023:

(All figures in ₹ in million except mentioned in %)

Particulars	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / for the year ended March 31, 2023 (Standalone)	
	Amount (₹ in Million)	% to Revenue from operations	Amount (₹ in Million)	% to Revenue from operations	Amount (₹ in Million)	% to Revenue from operations
IT Services	1,071.18	79.43	390.95	68.83	212.18	59.79
Tech Infra Services	277.40	20.57	177.07	31.17	142.72	40.21
Total Revenue	**1,348.58**	**100.00**	**568.02**	**100.00**	**354.90**	**100.00**

**As certified by our Statutory Auditors, For, N R Krishnamoorthy & Co, by way of their certificate dated September 7, 2025*

TOP TEN CLIENTS

Our top 5 and 10 clients in terms of revenue generated during the preceding 3 fiscals ended on March 31, 2025, March 31, 2024, and March 31, 2023, are as under:

Customer Name	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / For the year ended March 31 2023 (Standalone)	
	Amount (₹ in Million)	% to Revenue from operations	Amount (₹ in Million)	% to Revenue from operations	Amount (₹ in Million)	% to Revenue from operations
Top 5 Customers	**949.57**	**70.41%**	**418.06**	**73.60%**	**281.11**	**79.21%**
Customer 1	419.14	31.08%	160.07	28.18%	112.75	31.51%
Customer 2	276.31	20.49%	111.36	19.60%	55.28	15.58%
Customer 3	133.89	9.93%	71.31	12.55%	44.22	12.46%
Customer 4	70.56	5.23%	38.85	6.84%	38.67	10.90%
Customer 5	49.68	3.68%	36.48	6.42%	30.89	8.70%
Top 10 Customers	**1,112.67**	**82.51%**	**513.58**	**89.71%**	**325.09**	**91.60%**

TOP TEN SUPPLIERS

Our top 5 and 10 suppliers in terms of total expenses during the preceding 3 fiscals ended on March 31, 2025, March 31, 2024, and March 31, 2023, are as under:

Supplier Name	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / For the year ended March 31 2023 (Standalone)	
	Amount (₹ in Million)	% to Purchases	Amount (₹ in Million)	% to Purchases	Amount (₹ in Million)	% to Purchases
Top 5 Suppliers	**124.01**	**52.12%**	**138.00**	**63.19%**	**55.08**	**49.85%**
Supplier 1	54.01	22.70%	80.77	36.98%	24.68	22.34%
Supplier 2	25.42	10.68%	18.66	8.55%	12.80	11.59%
Supplier 3	20.45	8.60%	14.41	6.60%	12.19	11.03%
Supplier 4	12.61	5.30%	12.33	5.65%	3.32	3.00%
Supplier 5	11.52	4.84%	11.83	5.41%	2.09	1.89%
Top 10 Suppliers	**156.03**	**65.94%**	**157.54**	**72.13%**	**62.66**	**56.72%**

SWOT (STRENGTHS, WEAKNESSES, THREATS & OPPORTUNITIES)

As part of evaluating our business and its prospects, we have undertaken an assessment of our internal strengths and weaknesses, as well as external opportunities and threats. This analysis provides a comprehensive view of the key factors that influence our competitive position, growth potential, and the challenges we may face:

SWOT ANALYSIS	
STRENGTHS	**WEAKNESS**
● Highly skilled and trained IT professionals ● Track record of innovative and bespoke IT solutions for marque clients ● Long standing relationship with clients ● Strong liquidity and financial position ● Robust data privacy and information security practices ● Strong offshore capability in development, recruitment and HR for servicing US and Canadian markets	● Operating from limited locations ● Need for continuous upgradation of knowledge of project execution teams ● Higher dependency on Time and Material projects ● Revenue concentration on top two customers ● Limited orientation towards soliciting large-scale deals.
OPPORTUNITIES	**THREATS**
● Deeper penetration into US and Canadian markets ● Expansion of partner-driven businesses executed from offshore locations ● Engagement with large enterprises, Federal, State, and local Governments through partnerships with veteran-owned companies ● Growing business footprint with key customers where our share of IT budget is still small	● Currency risk impacting revenue and margins ● Competitive intensity and evolving customer IT strategies ● Rapid technology realignment affecting client requirements ● Government and political factors including interest rates, stability, and immigration policies. ● Recent U.S. tariff increase, though not directly impacting IT services, may slow discretionary spending and delay project approvals, creating short-term pressure on revenue growth.

Source: Mordor Intelligence Report - Market Assessment of Indian IT services and BPM exports to North America

TECHNOLOGY ENABLERS

Our operations and service delivery are supported by advanced technology platforms and tools, which enable us to manage, integrate, and analyze large-scale datasets with efficiency and reliability. The key technology enablers include:

Cloud-based Data Platform: We utilize a powerful cloud-based platform designed to handle large and complex datasets, facilitating a unified data architecture that combines the strengths of data lakes and data warehouses. This supports a wide range of workloads, including artificial intelligence, machine learning, and advanced analytics.

Unified Data Environment: Our data platform provides a single environment that integrates data warehousing, data lakes, data engineering, data science, application development, and secure data sharing. Key features include separation of storage and compute, instant scalability, data cloning, and support for third-party integrations, thereby addressing the evolving data requirements of modern enterprises.

Cloud-native ETL Solutions: We employ cloud-native data integration and transformation tools that simplify the Extract, Transform, Load (ETL) process. These solutions are optimized for modern data warehouses, streamlining data workflows and enhancing operational efficiency in data engineering tasks.

EXCLUSIVE BRAND LICENSING AGREEMENT WITH LARGEST CUSTOMER IN THE US

Our Company, together with its wholly owned subsidiary in the United States, derives a significant portion of its business from its largest customer, SEW-Tech Inc., under an exclusive brand licensing agreement. Pursuant to this agreement, the “MethodHub” brand is licensed for use by SEW-Tech Inc. for business sourcing in the U.S., while execution and delivery of services are undertaken by our Company through its global and India-based delivery centers.

This strategic arrangement represents a key milestone for our Company, as it strengthens our presence in the U.S. market through association with a long-standing and growing customer. The agreement provides us access to substantial organic growth opportunities in the U.S., while simultaneously enhancing the utilization of our backend delivery infrastructure in India.

We are actively working to leverage this relationship by expanding into new verticals and service lines, with the objective of increasing the reach of the MethodHub brand across a wider customer base in collaboration with SEW-Tech Inc.

BUSINESS APPLICATIONS/S PARTNERS

Our future success is driven in part by our ability to collaborate with leading technology and solution providers. These strategic partnerships enable us to deliver integrated, end-to-end solutions tailored to address critical business gaps, thereby driving innovation, efficiency and sustainable growth for our customers. Outlined below are our current key partnerships that form an integral part of our solution ecosystem which will fuel our future business

AppLegos
Through our collaboration with AppLegos, we leverage their robust Application Development Environment (ADE), a full-featured no-code/low-code platform that enables enterprises to streamline application development cycles. With drag-and-drop interfaces and pre-built modules, AppLegos eliminates the need for complex coding, thereby reducing development time and costs. Its built-in security features further ensure resilience and reliability, empowering our customers to rapidly innovate and deploy applications in a competitive market.

Greenfuturz
Our partnership with Greenfuturz enhances our RFID-based solutions with advanced technological capabilities. Together, we are able to reimagine business processes across industries by integrating RFID solutions that improve operational visibility, traceability, and efficiency. This collaboration strengthens our leadership in process innovation while creating measurable value for customers through higher productivity and compliance assurance.

Factorized
In collaboration with Factorized, we provide a comprehensive Automotive Recall Management System catering to the automotive manufacturing industry. This solution offers end-to-end traceability and compliance throughout the manufacturing cycle, integrating digital reconciliation, quality control, and adherence to customer-specific requirements. By enabling early defect detection and structured recall management, the partnership contributes to enhanced quality standards and regulatory compliance for automotive clients.

AIROI
AIROI is a data-driven cloud analytics platform that supports businesses in achieving sustainability and green compliance goals. Its solutions cover Smart Energy Management, Smart Building Management, AQI Analytics, Green Coin (a carbon credit wallet), and Smart City Platforms. By embedding AI-powered insights into operations, this partnership enables customers to track carbon policies, improve energy efficiency, and adopt ESG-compliant practices, thereby driving sustainable business growth.

AIQoD
AIQoD provides a no-code Intelligent Information Management (IIM) platform, powered by Generative AI, machine learning, and NLP. The platform automates and optimizes enterprise operations such as invoice processing, fraud detection, and document digitization, while ensuring compliance and data security. Its modular architecture, pre-built GenAI components, and industry-agnostic workflows allow enterprises to adopt cognitive automation at scale. Through the AIQoD 360 Super App, customers benefit from AI co-pilots, real-time dashboards, predictive maintenance, and workflow automation, leading to higher accuracy, agility, and cost-efficiency.

CXsphere
Our engagement with CXsphere empowers clients to elevate customer experiences by deploying AI-driven customer journey mapping and omnichannel engagement platforms. CXsphere's suite integrates voice, chat,

video, and social media channels, while predictive analytics provides actionable insights to proactively manage customer needs. This enables enterprises to deliver personalized, frictionless interactions, reduce churn, and achieve measurable outcomes such as stronger customer loyalty, higher revenues, and operational efficiencies.

Other Partnerships
In addition to the above, we have also entered into certain other technology and business arrangements with reputed companies. However, due to the absence of formal consents from such entities, we are unable to disclose their names in this Draft Red Herring Prospectus.

COLLABORATIONS

As on date of this Draft Red Herring Prospectus, our Company has not entered into any technical (except the collaborations mentioned under Business Applications/ Partners, *page 250)* or financial collaboration agreement(s).

INFRASTRUCTURE FACILITIES & UTILITIES

Our registered office is situated at Bengaluru, Karnataka and apart from the registered office, we have presence across three (3) cities in India viz Chennai, Mohali, Hyderabad. The offices are equipped with computer systems, internet connectivity, other communication equipment, security and other facilities which are required for our business operations to function smoothly. The offices are well equipped with requisite utilities and facilities including the following –
Power - Our Company meets its power requirements in our office from the local electricity supplier and the same is sufficient for our day-to-day functioning.
Water - Our registered office has adequate water supply arrangements for human consumption purposes. The requirements are fully met at the existing premises.

IT INFRASTRUCTURE & NETWORK SECURITY

The Company's IT infrastructure is supported by a distributed network spanning four key locations in India: Bengaluru (registered office), Chennai, Mohali, and Hyderabad. Each office employs enterprise-grade computer systems configured for high availability, with centralized management through domain controllers and directory services enabling uniform policy enforcement across all nodes. The multi-city architecture incorporates redundant fiber-optic internet connectivity from tier-1 ISPs, with dual-homed connections using BGP routing for automatic failover. Communication infrastructure combines VoIP systems with SD-WAN solutions, optimizing voice/data traffic between locations through dynamic path selection based on real-time network conditions. Power resilience is achieved through UPS systems complemented by diesel generators capable of sustaining operations during power outages. Server rooms utilize cooling systems with required environmental controls.
Network security implements a defense-in-depth strategy featuring next-generation firewalls with deep packet inspection at all perimeter points, configured in active-active clusters for continuous protection. Zero-trust architecture governs internal network access, requiring multi-factor authentication and device health checks before granting the least privilege of access to resources. Continuous traffic analysis occurs through network detection and response (NDR) systems employing machine learning to identify anomalous patterns, integrating with endpoint detection and response (EDR) solutions for correlated threat hunting. Physical security layers include biometric access controls and IP surveillance. Regular vulnerability testing to validate security postures, while our Bengaluru and Chennai offices maintain ISO 27001:2022 certification with automated compliance monitoring systems.

CORPORATE SOCIAL RESPONSIBILITY

We as a responsible corporate citizen are committed to take up different developmental projects, as part of our Corporate Social Responsibility ("CSR") initiatives towards improving the quality of lives of the underprivileged sections of the society and other stakeholders. Our CSR strategies are aligned to national priorities to meet the basic needs of the local community. Our CSR policy defines the framework for implementing CSR activities in compliance with Section 135 of the Companies Act, 2013 and rules framed thereunder. We demonstrate our commitment towards our communities by committing our resources and energies to social development and we have aligned our CSR programs with applicable legal requirements. In furtherance of the same, we endeavor to undertake CSR activities such as sustainable environment development. CSR was not applicable to our Company for Fiscal 2024 and 2023, and it became applicable in Fiscal 2025, where we spent INR 0.58 million as contribution towards Tree Plantation Drive. The table below sets forth our CSR expenses for the periods indicated:

Particulars	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / for the year ended March 31, 2023 (Standalone)	
	Amount (₹ in Million)	As a % of total expenses	Amount (₹ in Million)	As a % of total expenses	Amount (₹ in Million)	As a % of total expenses
CSR expenses	0.58	0.55%	Not Applicable	Not Applicable	Not Applicab le	Not Applicable

EXPORT AND EXPORT OBLIGATIONS

The exports made by the company in the last three financial years are listed below.

The table below sets forth the revenue distribution geography wise for the last three fiscals:

Particulars	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / for the year ended March 31, 2024 (Standalone)	
	Amount (₹ in Million)	% to Revenue from operations	Amount (₹ in Million)	% to Revenue from operations	Amount (₹ in Million)	% to Revenue from operations
India	344.13	25.52%	275.22	48.45%	180.95	50.99%
USA	463.96	34.40%	292.80	51.55%	173.95	49.01%
Canada	540.49	40.08%	-	0.00%	-	0.00%
Total Revenue	**1,348.58**	**100.00%**	**568.02**	**100.00%**	**354.90**	**100.00%**

The table below sets forth the revenue distribution service wise for the last three fiscals:

Particulars	As of / for the year ended March 31, 2025 (Consolidated)		As of / for the year ended March 31, 2024 (Consolidated)		As of / For the year ended March 31, 2023 (Standalone)	
	Amount (₹ in Million)	% to Revenue from operations	Amount (₹ in Million)	% to Revenue from operations	Amount (₹ in Million)	% to Revenue from operations
Domestic Services/Contracts	1,087.55	80.64%	275.22	48.45%	180.95	50.99%
Export of Services	261.03	19.36%	292.80	51.55%	173.95	49.01%
Total Revenue	**1,348.58**	**100.00%**	**568.02**	**100.00%**	**354.90**	**100.00%**

PLANT AND MACHINERY

Our Company does not have any plant and machinery since our business is not in the nature of a manufacturing concern.

CAPACITY AND CAPACITY UTILIZATION

Capacity and capacity utilization is not applicable to our Company since our business is not in the nature of a manufacturing concern with specified installed capacity.

HUMAN RESOURCE

We are largely dependent on our highly skilled and technically competent workforce for the timely completion of our projects. We undertake selective and need-based recruitment as per identified manpower requirements identified in the manpower plan. As of 31 August 2025, our Company along with our Subsidiaries had 296 employees and independent consultants in our Company to support the day-to-day business operations including HR functions, Fulfilment, Sales & Marketing, Projects Department, Administrative, Secretarial, Legal, Finance and Accounting functions in accordance with their respective designated duties. The department wise break – up of such personnel are as follows:

August 31, 2025			
MethodHub Software Limited			
Department	**Consultant**	**Employee**	**Grand Total**
Admin and System Admin	1	9	10
Business HR and Operations	1	14	15
Finance and Accounts	-	10	10
Management	-	1	1
Project Department	20	109	129
Recruitment and Fulfilment	-	40	40
Sales and Marketing	2	11	13
Secretarial & Compliance	-	1	1
Total	**24**	**195**	**219**
ZORTech Solutions Inc. (Canada)			
Department	**Consultant**	**Employee**	**Grand Total**
Project Department	61	6	67
Sales and Marketing	-	3	3
Total	**61**	**9**	**70**
Zortech Solutions Inc. (USA)			
Department	**Consultant**	**Employee**	**Grand Total**
Project Department	4	1	5
Total	**4**	**1**	**5**
MethodHub Consulting Inc. (USA)			
Department	**Consultant**	**Employee**	**Grand Total**
Project Department	1	1	2
Total	**1**	**1**	**2**
Grand Total	**90**	**206**	**296**

The table below sets forth the voluntary attrition rate of our employees in the years indicated:

Particulars	**Fiscal 2025 (consolidated)**	**Fiscal 2024 (consolidated)**	**Fiscal 2023 (standalone)**
Total employees#	187	159	145
Attrition rate (in %)*	5.78%	5.92%	7.91%

 # All employees including IT professionals and excluding consultants

**Attrition rate is calculated as a cumulative voluntary resignation divided by average number of employees during the relevant period.*

COMPETITION

We operate in a competitive atmosphere. Some of our competitors may have greater resources than those available to us. While service, brand value, Marketing, etc. are key factors in client decisions among competitors, reliability and business logic contribution is the deciding factor in most cases. We face fair competition from both organized and unorganized players in the market. We believe that our experience and reliability record with our customers will be key to overcoming competition posed by such organized and unorganized players. Although it is a competitive market, there are not enough competitors offering end-to-end solutions like us. We believe that we are able to compete effectively in the market with our quality of services and our reputation. We believe that the principal factors affecting competition in our business include client relationships, reputation, and the relative quality and price of the services.

PEER BENCHMARKING OF KEY COMPETITORS OF METHODHUB SOFTWARE LIMITED

Company	North American Presence	Expertise Sectors	Innovation & Strategic Growth in North America	Ranking	Reasoning Behind Ranking	Opportunities
MethodHub Software Limited	USA, Canada	Cloud & Data Services, AI/BPM, BFSI, Healthcare, Telecom, and Energy	• Opened Hyderabad AI/LLM CoE. • Acquired ZORTech Solutions Inc. (Canada) (Apr 2024).	3	Agile mid-tier player with diverse IT services and growing North America footprint.	Expand AI and data services and grow sector-specific projects with additional funding.
NuSummit Cybersecurity Limited (Formerly known as Aujas Cybersecurity Limited)	USA (Cupertino, Jersey City), Canada (Ottawa)	Cybersecurity, Cloud Security, and Risk Advisory.	• Rebranded under NuSummit (2024) to strengthen the North America identity. • Expanding cybersecurity solutions.	5	Strong cybersecurity expertise and increasing demand for managed security services in North America.	Increasing demand for managed security and compliance services in North America.
InfoVision Inc.	USA, nearshore Mexico	Digital transformation, AI analytics, and digital engineering	• Launched nearshore center in Guadalajara (2024). • Recognized for AI analytics solutions.	1	Strong digital solutions focus but moderate scale in North America.	Expand nearshore delivery and AI analytics for mid-market clients.
Damco Group	USA (New Jersey HQ), supports North America via multiple offices	Digital transformation consulting, cloud, low-code, and BPM	• Expanded North America operations (2025) • Offers a global delivery model.	4	Established delivery model with slower growth and limited sector penetration in North America.	Leverage cloud and low-code services to attract SMBs and mid-market clients in North America.
Tezo Solutions Inc. (formerly Technovert)	USA (New Jersey), Canada	Salesforce, Digital Transformation, and Cloud Services	• Established North American delivery centers (2024). • Partnerships with system integrators.	5	Nearshore delivery and AI/analytics capabilities for mid-market clients in North America.	Expand Salesforce and cloud services for mid-sized enterprises in North America.
Nucleus Software Exports Limited.	USA (New Jersey), Canada	BFSI Software, Banking Solutions, and IT Services	• Strengthening North America sales & implementation (2024–2025).	6	Strong BFSI specialization with an established North American client base.	Expand BFSI IT services to meet banking digital transformation demand in

Company	North American Presence	Expertise Sectors	Innovation & Strategic Growth in North America	Ranking	Reasoning Behind Ranking	Opportunities
			• AI-enabled banking tools.			North America.

Source: Mordor Intelligence Report - Market Assessment of Indian IT services and BPM exports to North America

INOFRMATION SECURITY AND QUALITY CONTROL

Quality Assurance (QA)

Quality Assurance is central to the success of our clients' products and applications. We recognize that for any product or service to remain stable, secure, and high-performing, continuous evaluation and testing must be embedded at every stage of the development cycle. To this end, we invest in innovation and training to ensure adoption of the latest QA tools, applications, and methodologies. We further allocate resources to QA innovation, while providing structured training and certification opportunities to our employees, thereby strengthening our QA capabilities.

Information Security & Certifications:

We have implemented robust information security and quality management systems to safeguard client data and ensure process excellence. Our information security management system is ISO 27001:2022 and SOC 2 Type 2 certified, reflecting our adherence to global best practices in data protection and risk management. In addition, our quality management processes are compliant with ISO 9001:2015, underscoring our commitment to delivering reliable, secure, and high-quality services to our clients.

INSURANCE

Our Company demonstrates a strong commitment to employee well-being by providing comprehensive insurance coverage in line with industry norms for software and consulting professionals. Moreover, the company safeguards its operations with a range of insurance policies, group health insurance, comprehensive general liability insurance, cyber liability insurance, Business Risk protection, Key Man insurance, vehicle insurance, and Professional Indemnity (Technology) Insurance, Fire and burglary insurance, Electronic Equipment, All Risks – Portable Equipment insurance, ensuring the resilience of its business and addressing various potential risks.

We have not taken insurances for all risks, and our policies are subject to standard limitations. For example, directors and officers' liability insurance or any service liability insurance. Therefore, insurance might not necessarily cover all losses incurred by us and we cannot provide any assurance that we will not incur losses or suffer claims beyond the limits of, or outside the relevant coverage of our insurance policies. Please refer to "*Risk Factors – Our insurance coverage may be inadequate, which could have an adverse effect on our financial condition, cash flows and results of operations*" on page 51.

The table below sets forth particulars of our insurance coverage against total insurable assets for the periods/year indicated:

Particulars	Fiscal 2025 (Consolidated)	Fiscal 2024 (Consolidated)	Fiscal 2023 (Standalone)
Net value of insurable assets *(₹ in million)*	6.96	3.54	3.07
Insurance coverage	8.20	-	-
Insurance coverage as percentage of net value of insurable asset (%)	117.82%	-	-

Note: Insurable assets are all assets including laptops and desktops.

PROPERTIES

The following Properties are taken on leased by our Company:

Address/ Description of Premises	Name of Licensor	Relationship of Lessor with the Company	Term	Lease rent/License fees	Purpose
Bengaluru **Area – 2335 Sq. ft.** Door No. 109, Building No 28 & 30, Prestige Meridian 1, MG Road, Bengaluru – 560001	Ahmed Siddiq	Not Related Party	36 months from Nov 23, 2022	₹ 3,20,600/- p.m. plus applicable taxes	Registered Office & Operational Office
Chennai **Area – 2304 Sq. Ft.** MKV Towers, 03 Burkit Rd, CIT Nagar East, T. Nagar, Chennai – 600017	J. Jayakumar	Not Related Party	36 months from May 22, 2023	₹ 2,03,963/- p.m. plus applicable taxes	Operational Office
Mohali **Area – 2080 Sq. Ft.** 6th Floor, Sector 75 Vista Tower, Plot No. E301, Industrial Area, Sector 75, Sahibzada Ajit Singh Nagar, Punjab – 160071	Vista Solutions	Not Related Party	60 months from Jun19, 2024	₹ 2,00,448/- p.m. plus applicable taxes	Operational Office
Hyderabad **Area – 1755 Sq. Ft.** B 405 The Platina Gachibowli - Miyapur Road, Hyderabad – 500032	Madhava Rao Vandana	Not Related Party	36 months from Jan 30, 2024	₹ 1,40,400/- p.m. plus applicable taxes	Operational Office
Odisha OU-618, 6th floor, Nexus Esplanade. PL-6/3925.7.29,30.31/3808 Mouza- Govind Prasad, Bomikhal Bhubaneswar, PS- Mancheswar, District-Khordha- 751010	Exospace LLP	Not Related Party	11 months from December 20, 2024	15,000 p.a.	Virtual Office for Business Correspondence
Kerala No.4/461, 2nd Floor, Valamkottil Towers, Judgemukku, Kakkanad, Kochi, Kerala - 682021	Spaceland Office Solutions Private Limited	Not Related Party	11 months and 28 days from May 10, 2025	Rs. 14,160/- (advance payment) and additional fees (if any) as per agreement terms	Virtual Office for Business Correspondence
Kolkata SUIT NO.-5S, 32, Chowringhee Road, Om Tower, 7th Floor, Unit No - 706 Park Street, Kolkata - 700071	Workzone Office Spaces	Not Related Party	11 months and 29 days from February 07, 2025	15,000 p.a.	Virtual Office for Business Correspondence

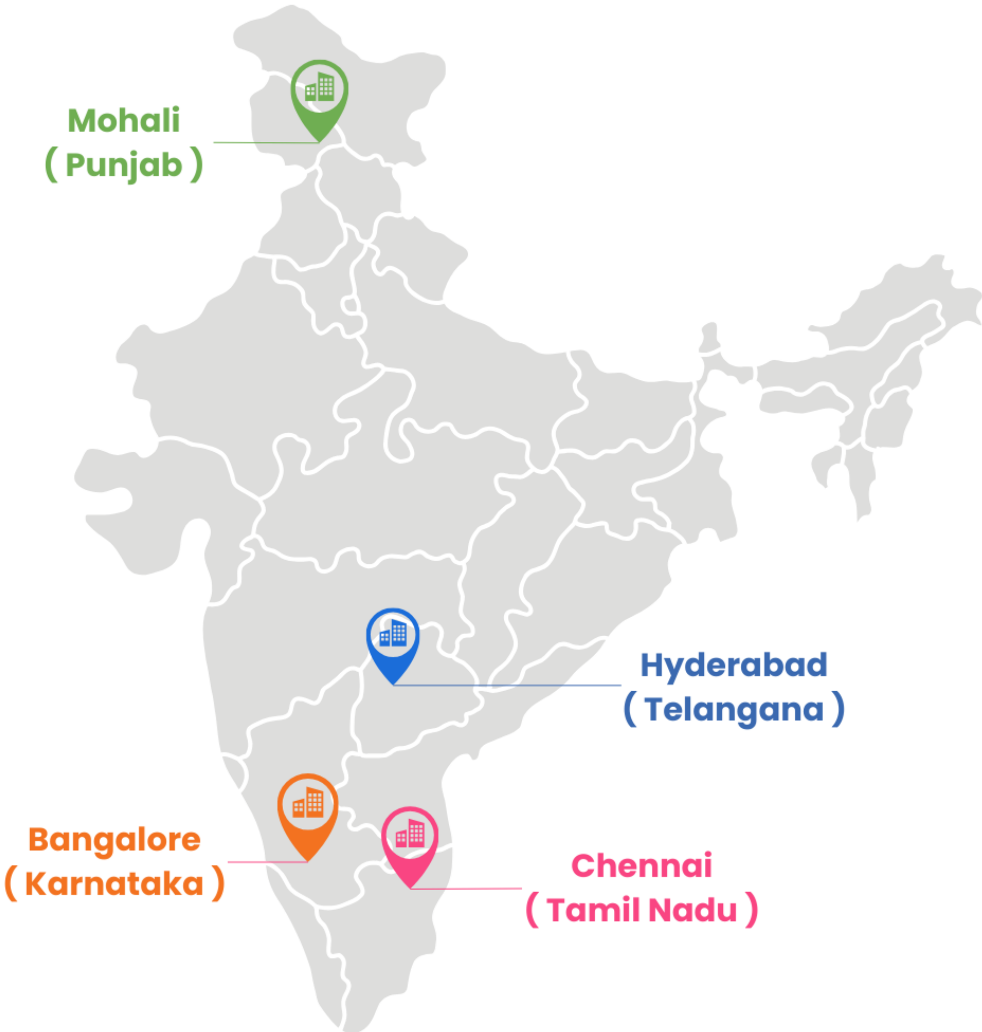
Note: A rent agreement was entered into with Mrs. Gnana Krishna Kumari for a period of 11 months from October 1, 2024, for property located at D.No. 6-9-34, 16/2, Arundelpet, Guntur, Andhra Pradesh – 522002. The said property is being used as a virtual office for business correspondence. The agreement is currently under renewal.

The following Properties are taken on lease by our Subsidiaries:

Address/ Description of Premises	Name of Licensor	Relationship of Lessor with the Company	Term	Lease rent/License fees	Purpose

ZORTech Solutions Inc. (Canada) **Area – 1,009 Sq Ft** 2600 Skymark Ave 7-104 Mississauga Ontario – L4W 5B2, Canada	Rizwan Ahmed Syed	Not Related Party	month-to-month tenancy effective from July 1, 2024	$ 2,400/- p.m. plus applicable taxes	Operational Office
MethodHub Consulting Inc. (USA) **Area – 1,176 Sq Ft** 200 Prospect Place, Alpharetta, Georgia – 30005, USA	Yes-M System LLC	Not Related Party	36 months from Feb 1, 2025	$ 3,000/- p.m. plus applicable taxes	Operational Office

Our presence in India:



We confirm that there is no conflict of interest between the lessor of the immovable properties, (crucial for operations of our Company) and our Company, Promoters, Promoter Group, Key Managerial Personnel, Directors and Group Company and its directors.

INTELLECTUAL PROPERTY RIGHTS

We consider our brands and intellectual property to be an asset. As on date of this Draft Red Herring Prospectus, we have applied for certain trademarks however, the same are pending registration. Any delay in obtaining such registrations may affect the Company's ability to enforce its rights over these intellectual properties. For related risks, see "*Risk Factors – We have applied for registration of certain trademarks which are pending with the* *authority. Any inability to protect our intellectual property or any claims that we infringe on the intellectual property rights of others could have a material adverse effect on us. Any deterioration in the reputation and market perception of our brands, or if our sales and marketing efforts are ineffective, it could adversely affect our sales, profitability and the implementation of our growth strategy*" on page 44.

Trademarks applied for:

Sr. No.	Brand Name/ Logo Trademark	Nature of Trademark and Application Number	Class & Description of Services	Current Status
1.	MethodHub	Word Mark - 6808614	Class 35 Advertising; business management, organization and administration; office functions.	Pending
2.	MethodHub	Word Mark - 6808615	Class 42 Scientific and technological services and research and design relating thereto; industrial analysis, industrial research and industrial design services; quality control and authentication services; design and development of computer hardware and software.	Pending
3.	Device of MethodHub	Device Mark - 6808616	Class 35 Advertising; business management, organization and administration; office functions.	Pending
4.	Device of MethodHub	Device Mark - 6808617	Class 42 Scientific and technological services and research and design relating thereto; industrial analysis, industrial research and industrial design services; quality control and authentication services; design and development of computer hardware and software.	Pending
5.	Device of MethodHub	Device Mark - 6808618	Class 35 Advertising; business management, organization and administration; office functions.	Pending

Sr. No.	Brand Name/ Logo Trademark	Nature of Trademark and Application Number	Class & Description of Services	Current Status
6.	Device of MethodHub	Device Mark - 6808619	Class 42 Scientific and technological services and research and design relating thereto; industrial analysis, industrial research and industrial design services; quality control and authentication services; design and development of computer hardware and software.	Pending
7.	Device of MethodHub	Device Mark - 6808620	Class 35 Advertising; business management, organization and administration; office functions.	Pending
8.	Device of MethodHub	Device Mark - 6808621	Class 42 Scientific and technological services and research and design relating thereto; industrial analysis, industrial research and industrial design services; quality control and authentication services; design and development of computer hardware and software.	Pending

Domain Name:

Sr.No	Domain Name and ID	Sponsoring Registrar and ID	Registrant Name, ID and Address	Creation Date	Registry Expiry date
1.	methodhub.in	GoDaddy.com, LLC IANA ID: 146	MethodHub Software Domain ID - D57A787F750 DD4DEE885D9 9A9BC571FB8-IN	September 20, 2023	September 20, 2025