Date: September 04, 2026

BSE Ltd
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
BSE Scrip Code: 544637

Dear Sir/Madam,

Sub: Annual Report of the Company for the Financial Year 2025-26

Pursuant to Regulation 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the Company for the Financial Year 2025-26, along with the Notice of 10th Annual General Meeting (AGM) of the Company. The same has been sent in electronic format to all the eligible members whose e-mail addresses are registered with the Depository Participant(s) / Registrar and Transfer Agent.

The Annual Report along with the Notice of AGM is also available on the Company's website at https://methodhub.in/annual-reports/ and on websites of the Stock Exchanges i.e., www.bseindia.com.

Kindly take the same on your records.

Thanking you,

For Methodhub Software Limited

S MUTHUKRISHNAN
Digitally signed by S MUTHUKRISHNAN
Date: 2026.09.04 16:23:23 +05'30'

Muthukrishnan Shanmuga Thevar
Company Secretary and Compliance officer
Membership No. A61530

FY 2025 - 26

MethodHub™

Annual Report

MethodHub Software Limited

+91 80-40979238
info@methodhub.in
www.methodhub.in

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Corporate Information

BOARD OF DIRECTORS

Mr. Jayaramakrishnan Kannan
Chairman & Non-Executive Independent Director

Mr. Ahobilam Nagasundaram
Executive Director & Chief Executive Officer (CEO)

Mr. Prasanna Dhandapani
Non-Executive Director

Ms. Lathika Siddharth Pai
Additional Non-Executive Independent Woman Director

Mr. Perinkulam Mani Mohanraj
Additional Non-Executive Independent Director

KEY MANAGEMENT PERSONNEL & COMPLIANCE OFFICER

Mr. Ravi Sharma
Chief Financial Officer

Mr. Muthukrishnan Shanmuga Thevar
Company Secretary & Compliance Officer

AUDIT COMMITTEE

Mr. Jayaramakrishnan Kannan
Chairman

Mr. Prasanna Dhandapani
Member

Mr. Perinkulam Mani Mohanraj
Member

NOMINATION & REMUNERATION COMMITTEE

Ms. Lathika Siddharth Pai
Chairperson

Mr. Jayaramakrishnan Kannan
Member

Mr. Prasanna Dhandapani
Member

STATUTORY AUDITORS

Firm	N.R. Krishnamoorthy & Co
Designation	Chartered Accountants
Firm Registration Number	001492S
Address	BG2, Guru Parasakthi Apartments, No. 16A/18, 45th Street, Nanganallur, Chennai – 600061, Tamil Nadu

SECRETARIAL AUDITORS

Company Secretary	Shreyas Dwaraki
Designation	Practicing Company Secretary
Address	No.1141, Srikara Nilaya, 2nd Block, 2nd Cross, JP Nagar 8th Phase, Bengaluru - 560083

INTERNAL AUDITORS

Firm	Anil Nair & Associates
Designation	Chartered Accountant
Address	Casablanca, 11, Casa Major Road, Egmore, Chennai – 600008, Tamil Nadu, India

BANKERS

- HDFC Bank Limited
- Axis Bank Limited

STAKEHOLDER RELATIONSHIP COMMITTEE

Mr. Jayaramakrishnan Kannan
Chairman

Mr. Prasanna Dhandapani
Member

Mr. Perinkulam Mani Mohanraj
Member

REGISTRAR AND SHARE TRANSFER AGENT

Maashitla Securities Private Limited
451, Krishna Apra Business Square,
Netaji Subhash Place,
Pitampura, New Delhi – 110034

Tel.: 011-47581432
Email: rta@maashitla.com
Website: **www.maashitla.com**

REGISTERED OFFICE

MethodHub Software Limited
Unit No. 109, 1st Floor,
Prestige Meridian-1,
No. 29, M.G. Road,
Bengaluru, Karnataka,
India – 560001

CIN: L74900KA2016PLC085743
Email: cs@methodhub.in | info@methodhub.in
Website: **www.methodhub.in**

About the Company

BUILDING THE FUTURE THROUGH TECHNOLOGY

AI • Technology • Enterprise Transformation

MethodHub Software Limited is a global technology services company helping organisations improve business performance through AI-driven business solutions, cloud technologies, cybersecurity, enterprise applications, data analytics, managed services, and IT consulting.

Headquartered in Bengaluru, India, the Company serves customers across North America and global markets. By combining technical expertise, industry knowledge, and a customer-centric approach, MethodHub delivers customised technology solutions aligned with long-term business objectives.

The Company continues to strengthen its capabilities, expand its global presence, and invest in innovation while maintaining high standards of governance, transparency, and sustainable growth.

COMPANY SNAPSHOT

2016 — Foundation of MethodHub

Founded in 2016, MethodHub initially built its foundation through recruitment and RPO services, before evolving into a diversified technology services and AI-driven solutions and products company.

2018–2020 — Technology Services Expansion

Expanded beyond staffing into IT consulting, enterprise applications, cloud services, and managed services, building long-term client relationships across multiple industries.

2021–2023 — Global Expansion & Capability Growth

Established delivery and operations centres across Bengaluru, Chennai, Mohali, and Hyderabad while expanding operations into North America. Strengthened expertise in Cloud, Data Engineering, Cybersecurity, AI, and Enterprise Applications.

2024 — Expansion & Transformation

Received ISO 9001:2015 and ISO/IEC 27001:2022 certifications, expanded global partnerships and completed strategic acquisitions. Converted from a private limited company to a public limited company. Achieved SOC 2 Type II compliance, further strengthening our governance, security and operational controls.

2025 — Innovation & Industry Recognition

Successfully listed on the BSE SME Platform, achieved Great Place To Work® Certification and received the NASSCOM SME Inspire Award. Received the LinkedIn Recruiter Teams Award and expanded our AI, Data and Cloud capabilities.

2026 — AI-Driven Products & Global Growth

Strengthened HIPAA-compliant delivery capabilities, while expanding global operations and technology innovation.

Expanded strategic partnerships and technology initiatives with AIQoD, CXSphere, Factirize, DataFoundry, iTuring and other partners. Introduced BalinX, our unified AI ecosystem bringing together multiple AI-powered products and industry-focused solutions.

CORE OFFERINGS

MethodHub offers a broad portfolio of services covering Cloud Technologies, Data and Artificial Intelligence, Cybersecurity, Enterprise Applications, Technology Modernisation, IT Infrastructure Management, Consulting Services, Recruitment Process Outsourcing (RPO), and Managed Services. These capabilities enable the Company to support organisations at different stages of their Technology adoption initiatives while ensuring that technology investments deliver measurable business outcomes.

The Company's delivery model combines technical expertise, industry knowledge, and a customer-centric approach to address complex business challenges. By bringing together these capabilities, MethodHub supports customers from advisory services and implementation through operational support and optimisation

CORE TECHNOLOGY CAPABILITIES

Our capabilities span the technology lifecycle, from strategy and modernisation to implementation, operations and continuous improvement.

Cloud Technologies

Supporting modern, scalable and flexible technology environments.

Data & Artificial Intelligence

Enabling organisations to use data, analytics and Artificial Intelligence to improve decision-making and business outcomes.

Cybersecurity

Supporting secure technology environments and digital operations.

Enterprise Applications

Addressing enterprise technology requirements and business process needs.

Technology Modernisation

Helping organisations modernise technology capabilities in response to evolving business requirements.

IT Infrastructure Management

Supporting reliable and effective technology infrastructure operations.

Consulting Services

Combining technical expertise and business understanding to address customer requirements.

Recruitment Process Outsourcing (RPO)

Supporting organisations with recruitment and talent requirements.

Managed Services

Providing ongoing operational support and optimisation across technology environments.

AI-DRIVEN SOLUTIONS & PRODUCTS

Through BalinX, MethodHub is building a unified approach towards Artificial Intelligence spanning consulting, solution development, technology services, and future product innovation. The Company's AI initiatives are structured around industry-focused and business-specific use cases, combining domain expertise with Artificial Intelligence to address practical business challenges and create measurable value.

PARTNER SOLUTIONS

AppLegos

GreenFuturz RFID IOT SOLUTIONS

FACTIRIZE YOUR FACTORY > SUPERCHARGED

cxsphere

AIQoD Empowering Enterprises

datafoundry

iTuring.ai

aivoi

BUILDING INDUSTRY-FOCUSED TECHNOLOGY PLATFORMS

FinTech

AI-enabled solutions for financial services, combining analytics, automation and intelligent insights.
Supports smarter financial operations, risk management and data-driven decision-making.

MfgTech

Intelligent solutions for manufacturing, combining operational analytics, automation and production intelligence.
Helps improve productivity, resource utilisation, operational visibility and performance.

HealthTech

AI-enabled solutions for healthcare and life sciences, combining analytics, automation and enterprise data.
Supports operational efficiency, secure information management and informed decision-making.

InfraTech

Intelligent technology solutions combining AI, automation, analytics and infrastructure monitoring.
Helps strengthen infrastructure performance, resilience, visibility and operational efficiency.

PeopleTech

AI-enabled solutions for workforce management, combining automation, analytics and people intelligence.
Supports talent acquisition, workforce planning, employee processes and smarter people-related decisions.

GLOBAL PRESENCE

Vision • Mission • Strategy

OUR PURPOSE. OUR DIRECTION. OUR FUTURE.

At MethodHub Software Limited, our Vision, Mission, and Strategy define the purpose of our organisation and guide every business decision we make. They represent our commitment to delivering value through technology, fostering innovation, building enduring relationships, and creating sustainable growth for all stakeholders.

VISION

Be a trusted partner to our customers in their technology journey through thought leadership, quality of delivery and continuous improvement as they influence or navigate through changes in business models, domains, and technology

MISSION

Build a company which leverages technology and business skills to create value for all stakeholders in a socially responsible way.

STRATEGY

Develop multiple business streams that will enable the organisation to foster growth and bring faster learning, business stability and process maturity, to be of strategic value to our customers.

OUR GUIDING PRINCIPLES

Trust

Integrity, transparency and consistent delivery.

Thought Leadership

Evaluate emerging technologies and trends.

Quality of Delivery

Professional execution with measurable business outcomes.

Customer Success

Strengthen processes and capabilities.

Responsible Business

Align solutions with customer priorities.

Continuous Improvement

Governance, ethics and compliance.

STRATEGIC PRIORITIES

- **AI-Driven Transformation**
- **Global Expansion**
- **Innovation**
- **Operational Excellence**
- **People Development**
- **Customer Success**

FUTURE FOCUS

Anticipate what's next, deliver what matters, and continuously evolve with our customers as business and technology landscapes transform. We aim to bring forward-looking thinking, strong execution, and continuous improvement to help customers respond to change, unlock new opportunities, and create sustainable business value.

Chairman's Message

This year marks an important chapter in MethodHub's evolution. We became a publicly listed company, strengthened our governance standards, earned certifications that broaden our opportunities, and expanded our presence in North America through strategic acquisitions. None of these milestones came by chance. They are the result of years of disciplined effort, clear purpose, and the dedication of our people. Before I look ahead, I want to acknowledge what this team has built together and express how proud I am of what MethodHub has become.
MethodHub's early years were built around helping customers address critical business and technology needs. As our customer relationships deepened, so did our understanding of the challenges they faced. We recognised that our role could extend well beyond supporting workforce requirements. Customers increasingly looked to us for technology expertise, consulting, engineering capabilities, and solutions that could help them transform their businesses. We chose to evolve alongside them.

That belief continues to define us today. Technology should serve the people who invest in it, not the other way around. We call ourselves a fiduciary technology partner, and we mean every word. A fiduciary puts your interests first. Always. That simple principle has shaped every decision we have made and continues to guide how we build our business.

Over the years, our capabilities have expanded steadily across software engineering, cloud technologies, enterprise applications, data, cybersecurity, and technology consulting services. We established delivery centres across India and built teams capable of supporting customers through complex technology initiatives. That growth has been earned through consistent execution, customer confidence, and the willingness to take on greater responsibility with every engagement.

Our growth has also been strengthened through carefully selected acquisitions in North America. These decisions were driven by a simple objective: to be closer to our customers and better positioned to support them. Each acquisition has strengthened our capabilities, expanded our market presence, and brought talented people into our organisation. Organic and inorganic growth are not separate strategies for us. Together, they support a single objective of building deeper customer relationships, expanding our capabilities, and creating greater long-term value.

In 2025, we listed on the BSE. Going public is not a finish line. It is a promise. A promise to be transparent, to be disciplined, and to answer to the people who now own a piece of what we build. We will not run this company for the next quarter. We will build it for the next decade. We are playing the long game, and we always will.

Becoming a public company changes how you must behave, and we welcome that change. Good governance is not a constraint on a business like ours. It is the foundation on which lasting businesses are built. We have constituted a Board with independent voices who challenge us, guide us, and hold us accountable. We disclose openly, we deliberate carefully, and we treat the trust placed in us by our shareholders with the responsibility it deserves. In the long run, doing the right thing and building a successful business go hand in hand.

Trust is earned in the small things done right, repeatedly. We hold ourselves to high standards of quality, information security, and regulatory compliance. Our certifications are not milestones to display, but assurances that our customers can rely on us to safeguard their most critical systems and information. We also recognise that every business faces risks. Whether they relate to customer concentration, integration, cybersecurity, or market conditions, acknowledging them openly enables us to prepare thoughtfully and respond responsibly.

One thing is clear when we look at our industry. Enterprise technology is undergoing one of its most significant periods of transformation. Artificial Intelligence is moving from experimentation into everyday business operations. Organisations are modernising around data, cloud, intelligent automation, and digital platforms, and they require partners who can help them navigate this change with confidence and practical experience. We believe this transformation will continue to create meaningful opportunities for organisations that remain focused on delivering genuine customer value.

We intend to be one of those organisations. Innovation, for us, is defined by practical outcomes rather than novelty alone. We focus on technologies that help our customers become more efficient, secure, and competitive. Artificial Intelligence, cloud computing, and intelligent automation will increasingly become part of the solutions we deliver, but our approach will remain measured and purposeful. We will continue to invest in capabilities that address real business challenges and create lasting value for our customers.

We are also building this company to last, and that means more than achieving growth. It means creating a business that is resilient, financially disciplined, and relevant for the long term. It also means operating responsibly by embracing sustainable business practices, strengthening governance, and conducting ourselves with integrity. These principles are fundamental to building an organisation that continues to earn the trust of its customers, employees, shareholders, and the communities in which it operates.
Three groups matter to me above all others: our customers, who trust us with the challenges that matter most to them; our employees, whose talent and commitment make every achievement possible; and our shareholders, who have placed their confidence in our future. Long-term success depends on serving all three with equal care and responsibility. That balance has shaped our decisions, and it will continue to guide us in the years ahead.

To everyone at MethodHub, thank you. Your professionalism, commitment, and willingness to embrace new challenges have made this year's achievements possible. As the Company continues to grow, so too will the opportunities for our people to learn, contribute, and build meaningful careers. Every milestone we celebrate is the result of your collective effort, and you have my sincere appreciation.

To our customers, thank you for trusting us with work that matters. To our partners, thank you for extending our reach and strengthening what we can achieve together. To our shareholders, thank you for believing in this company and supporting our long-term vision. What we have built so far is a foundation, not a monument. Companies that endure are those that remain ambitious, grounded, and close to the people they serve. That is exactly the company we intend to build. At every stage of our growth. In every market we serve. For many years to come.
Thank you for being part of it.

K. Jayaramakrishnan
Chairman
MethodHub Software Limited

CEO's Message

Dear Shareholders,

The past year has been a defining period in MethodHub Software Limited's journey. FY2025–26 was marked by strong business growth, improved operating performance, continued customer confidence, and meaningful progress in our strategic transition to becoming an AI-driven solutions and products company.

Our financial performance reflects the strength of this progress. Consolidated Revenue from Operations increased to ₹33,28,829 thousand in FY2025-26, representing year-on-year growth of 146.36% compared with ₹13,51,199 thousand in the previous year. EBITDA increased to ₹6,67,812 thousand from ₹1,84,191 thousand, with EBITDA margin improving from 13.63% to 20.06%. Profit after tax rose to ₹3,18,443 thousand from ₹115,012 thousand, while PAT margin improved from 8.51% to 9.57%. These results demonstrate our ability to scale the business while strengthening operational efficiency and profitability.

Our long-term growth trajectory has been equally encouraging. Consolidated Revenue from Operations has increased from ₹2,26,296 thousand in FY2021-22 to ₹33,28,829 thousand in FY2025-26. Over the same period, EBITDA increased from ₹59,062 thousand to ₹6,67,812 thousand, while profit after tax grew from ₹5,561 thousand to ₹3,18,443 thousand. This performance reflects the capabilities we have built, the trust our customers have placed in us, the strength of our people, and the disciplined execution that continues to drive MethodHub's growth journey.

At MethodHub, however, growth is not measured only in financial terms. We remain focused on building a technology organisation that creates sustainable value for customers, employees, partners, and shareholders. Our ability to combine business understanding, technology expertise, engineering capabilities, and dependable execution continues to be central to our positioning as a trusted technology partner.

One of the defining strategic priorities of the year was our continued shift towards an AI-centric transformation strategy. Artificial Intelligence is changing how enterprises operate, make decisions, engage with customers, and create value. We believe MethodHub is well positioned to participate in this transformation by combining our existing technology capabilities with AI-led solutions and products.

A significant milestone in this journey has been the introduction of BalinX, our unified Artificial Intelligence platform. BalinX brings together our AI initiatives under a common strategic identity and is being developed around industry-focused and business-oriented solutions. It complements our existing capabilities across consulting, cloud, data, cybersecurity, enterprise applications, infrastructure, and managed services. We see BalinX as an important pillar of MethodHub's future growth and innovation strategy.

At the same time, our strategy remains deliberately balanced. Our traditional technology services continue to represent an important part of our business and remain critical to our customers. We will continue to strengthen these capabilities while progressively integrating Artificial Intelligence into our service portfolio and developing proprietary solutions and products. This approach provides us with multiple avenues for growth while allowing us to support customers at different stages of their technology transformation journey.

Customer confidence remains one of our greatest strengths. During the year, we continued to see stability across our existing customer relationships, with opportunities to expand engagements in both scale and scope. At the same time, we continue to pursue new opportunities with marquee enterprises across multiple industries and geographies. Our diversified service portfolio and growing technology capabilities position us to participate in increasingly complex and strategic customer programmes.

Our global delivery model remains another important component of our strategy. With operations across India, the United States, and Canada, we are able to combine local customer engagement with globally integrated delivery capabilities. We are also progressing plans to establish nearshore delivery capabilities in Mexico and Costa Rica, which will further enhance our ability to serve customers across North America and the Americas with greater flexibility and responsiveness.

People remain at the centre of our growth. The scale of our business and the increasing sophistication of customer requirements make continuous investment in talent, leadership, technical capabilities, and learning essential. Our employees have consistently demonstrated the ability to adapt to emerging technologies while maintaining the quality and reliability expected by our customers. Their commitment remains one of MethodHub's most important competitive strengths.

We also continue to strengthen the foundations that support sustainable growth. During the year, we maintained internationally recognised certifications including ISO 9001:2015, ISO/IEC 27001:2022 and SOC 2 Type II, while achieving HIPAA-compliant processes and controls. These credentials reinforce our focus on quality, information security, privacy, governance, and operational discipline and are particularly important as we serve customers operating in highly regulated and technology-intensive environments.

We often describe MethodHub as a "microcosm of a large company." We have developed the breadth of capabilities, governance practices, delivery infrastructure, and technical expertise expected of a larger organisation, while retaining the agility and responsiveness of a focused technology company. Being small enough to be nimble, yet large enough to be stable, remains an important part of our market positioning.

As we look ahead, our priorities are clear. We will continue to build on the momentum achieved in FY2025–26, deepen our customer relationships, strengthen our technology services, accelerate the development of BalinX and our AI capabilities, expand our global delivery footprint, and evaluate carefully selected strategic growth opportunities. The financial performance of FY2025–26 provides us with a stronger platform for the next phase of our journey. We remain conscious that sustainable growth requires disciplined execution, prudent governance, continued innovation, and a relentless focus on customer value. Our objective is therefore not simply to grow larger, but to build a stronger, more diversified, and increasingly technology-led organisation capable of creating lasting value.

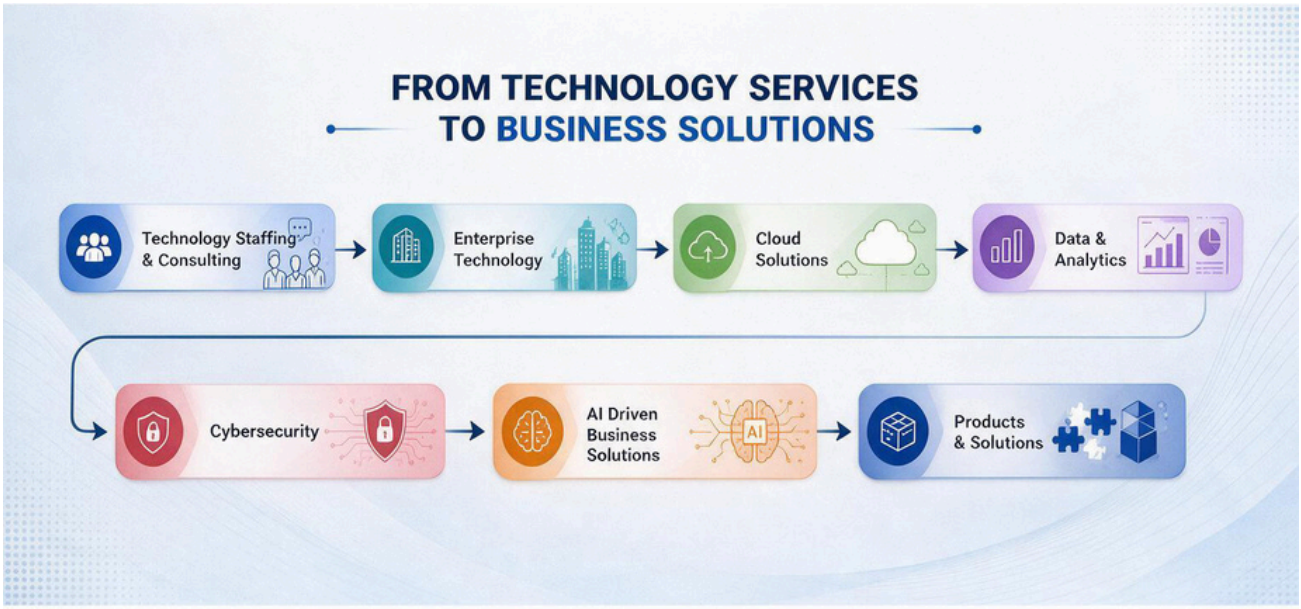
I would like to express my sincere appreciation to our employees for their dedication and commitment, our customers for their continued trust, our technology partners for their collaboration, our Board of Directors for their guidance, and our shareholders for their confidence in MethodHub. The opportunities ahead are significant, and I am confident that the foundation we have built positions MethodHub well for its next phase of growth. Together, we will continue to build an organisation defined by innovation, resilience, responsible growth, and lasting value.

Ahobilam Nagasundaram
Chief Executive Officer & Executive Director
MethodHub Software Limited

Building the Future Through Technology

MethodHub Software Limited is now an AI-driven solutions and products company dedicated to helping organisations leverage technology to improve business performance, accelerate growth, and create long-term value. Since its establishment, the Company has steadily expanded its capabilities, strengthened its market presence, and built trusted relationships with clients across multiple industries by delivering practical, business-focused technology solutions.

Headquartered in Bengaluru, India, MethodHub has established a growing international presence with operations serving customers across North America and other global markets. The Company combines technical expertise, industry knowledge, and a customer-centric approach to address complex business challenges through digital technologies and consulting services. Over the years, MethodHub has evolved from a technology staffing and consulting organisation into a diversified provider of AI-driven Business Solutions, Enterprise Technology, Cloud Solutions, Cybersecurity, Data Analytics, and Managed Services.



Technology has become an integral part of every business function, influencing the way organisations engage customers, manage operations, make decisions, and compete in the marketplace. Enterprises today require technology partners who understand not only the technical aspects of transformation but also the business objectives that technology investments are expected to achieve. MethodHub works closely with its clients to understand their priorities, operational requirements, and long-term goals before recommending solutions that align with their business strategy.

The Company offers a broad portfolio of services covering Cloud Technologies, Data and Artificial Intelligence, Cybersecurity, Enterprise Applications, Technology Modernisation, IT Infrastructure Management, Consulting Services, Recruitment Process Outsourcing (RPO), and Managed Services. These capabilities enable MethodHub to support organisations at different stages of their technology transformation initiatives while ensuring that technology investments deliver measurable business outcomes.

OUR TECHNOLOGY PORTFOLIO

MethodHub serves clients across a wide range of industries including Banking, Financial Services and Insurance (BFSI), Healthcare and Life Sciences, Automotive & Transport, Oil & Gas/Energy, Telecom & Tech Infra, IT Consulting, and several other sectors. Every industry operates within its own regulatory environment, customer expectations, and business processes. The Company's industry-focused approach allows it to develop solutions that address these specific requirements while maintaining operational efficiency, security, and scalability.

The Company believes that successful technology implementation requires close collaboration between business stakeholders and technology specialists. Rather than offering standardised solutions, MethodHub develops customised approaches based on the unique needs of each client. This collaborative style of working has helped establish long-standing relationships with organisations that continue to rely on MethodHub as a strategic technology partner.

As organisations increasingly adopt Cloud Computing, Artificial Intelligence, advanced analytics, automation, and digital platforms, the need for integrated technology services continues to grow. MethodHub has consistently invested in developing capabilities across these emerging technologies while expanding its service offerings to meet changing customer expectations. This enables the Company to support organisations through every stage of technology adoption, from advisory services and implementation to operational support and optimisation.

The Company's delivery model combines onsite consulting with global delivery capabilities, allowing clients to benefit from both local engagement and access to specialised technical expertise. This approach provides flexibility, improves responsiveness, and enables efficient execution of projects across different geographic locations.

Innovation remains an important aspect of MethodHub's business strategy. The Company regularly evaluates new technologies and market trends to strengthen its service portfolio and enhance the value delivered to clients. Areas such as Artificial Intelligence, Generative AI, Agentic AI, cloud platforms, cybersecurity, enterprise applications, automation, and data engineering continue to receive focused attention as organisations accelerate their digital investments.

MethodHub also recognises that technology alone cannot drive business success. Skilled professionals, domain expertise, effective governance, and a strong organisational culture play an equally important role in delivering successful outcomes. The Company therefore places significant emphasis on attracting talented professionals, enhancing employee capabilities through learning and development initiatives, and creating an environment that encourages collaboration, accountability, and professional growth.

As part of its long-term growth strategy, MethodHub continues to strengthen its presence across global markets through strategic investments, expansion of service capabilities, and development of specialised technology practices. These initiatives are designed to enhance the Company's ability to serve enterprise customers while supporting sustainable business growth.

The Company's admission to the SME platform of the BSE Limited represents an important milestone in its corporate development. As a publicly listed company, MethodHub remains committed to maintaining high standards of corporate governance, financial discipline, transparency, and ethical business practices. The Company believes that responsible governance is fundamental to creating confidence among investors, customers, employees, business partners, and other stakeholders.

MethodHub's success has been built upon a clear understanding that lasting business relationships are founded on trust, quality, reliability, and consistent execution. Every client engagement is guided by the objective of delivering solutions that create measurable business value while maintaining the highest standards of professionalism and integrity.

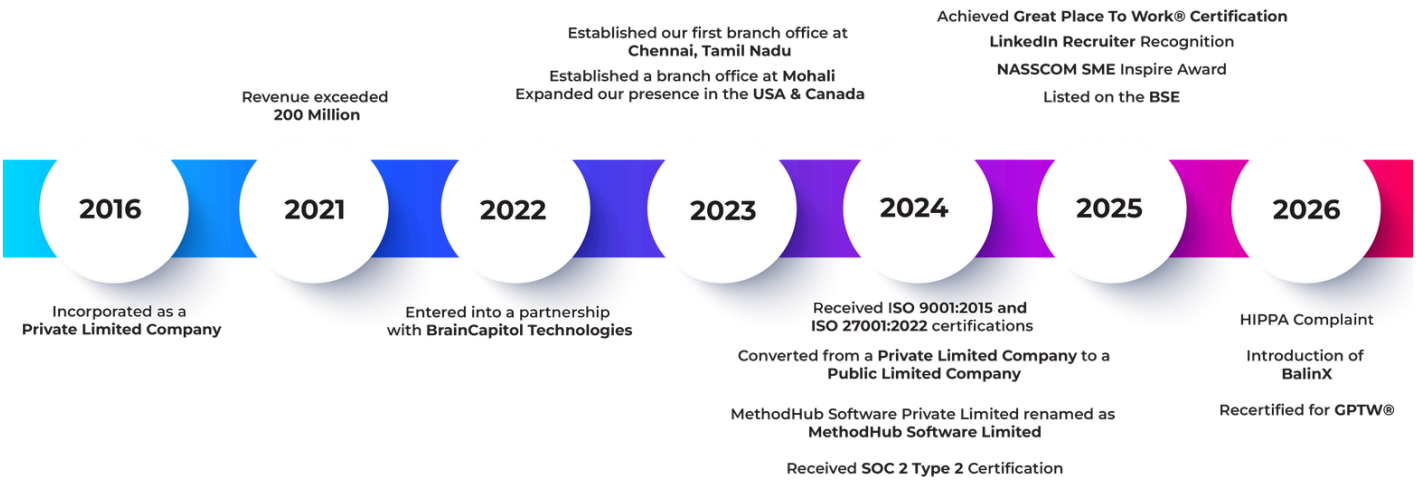
As the technology landscape continues to evolve, MethodHub is focused on strengthening its position as an AI-driven solutions and products company. The Company is investing in the development of AI-powered platforms, industry-specific solutions, intelligent automation, and advanced analytics to help customers improve operational efficiency, enhance decision-making, and accelerate business growth. By integrating Artificial Intelligence into its service offerings and expanding its portfolio of proprietary products, MethodHub aims to create differentiated value for its clients and establish itself as a trusted innovation partner. The Company continues to strengthen and scale its AI-driven solutions and products capabilities, building a strong foundation for its next phase of growth.

Strategic Milestones

A JOURNEY OF PURPOSEFUL GROWTH

MethodHub's journey has been one of steady expansion, with each stage adding to the scale, capabilities and reach of the Company. What began as a private limited company has developed into a publicly listed technology organisation with a growing presence across India and international markets. Over the years, the Company has expanded its operating footprint, strengthened its technology capabilities and established relationships that have supported its growth across markets. The progression has also been accompanied by important milestones in quality, information security and corporate governance, reflecting the increasing scale and responsibilities of the organisation.

The milestones below capture the key stages that have shaped MethodHub's journey



The Company's transition to a public limited company and subsequent listing on the BSE marked an important point in this journey. It brought MethodHub into a new phase of corporate responsibility, with greater visibility and accountability to shareholders and other stakeholders. At the same time, the Company's expanding presence in North America has strengthened its ability to engage with customers closer to their markets. The introduction of BalinX in 2026 marks the latest stage in this evolution. Building on MethodHub's established technology services capabilities, BalinX represents the Company's focused approach to developing and bringing together new technology and solution offerings. Taken together, these milestones reflect the progression of MethodHub from its early foundation to a broader technology organisation with an expanding geographic footprint, stronger operating credentials and a growing portfolio of capabilities. They also provide the context for the Company's next phase of growth as it builds on the foundation established over the years.

BUILDING A STRONG FOUNDATION

MethodHub's growth story began with a clear understanding that long-term success is built upon trust, quality, and consistency. From the outset, the Company focused on creating a strong operational foundation capable of supporting sustainable growth while delivering reliable technology services to customers across multiple industries.

The initial years were dedicated to establishing expertise in technology consulting and talent solutions. By working closely with customers to understand their business priorities, MethodHub developed a reputation for delivering practical solutions that addressed real business challenges rather than simply providing technical resources. This customer-focused approach became one of the Company's defining strengths and continues to influence the way it engages with clients today.

As customer requirements expanded, so did the Company's service capabilities. MethodHub gradually broadened its portfolio to include software development, project engineering, managed services, enterprise technology solutions, and specialised consulting services. This expansion enabled the Company to support customers across a wider range of business initiatives while strengthening long-term relationships built on trust and consistent delivery.

A key aspect of this phase was the development of offshore delivery capabilities. Recognising the growing demand for global technology support, MethodHub invested in creating delivery centres that combined technical expertise with structured project execution. These centres enabled the Company to provide customers with scalable, cost-effective services while maintaining close collaboration across geographically distributed teams. The ability to seamlessly integrate onsite consulting with offshore delivery became an important competitive advantage and laid the groundwork for future international expansion.

Alongside operational growth, the Company invested significantly in building a capable and committed workforce. MethodHub believes that technology organisations are ultimately defined by the quality of their people.

Accordingly, emphasis was placed on attracting experienced professionals, nurturing young talent, encouraging knowledge sharing, and creating an environment where collaboration and accountability could thrive. These investments strengthened the Company's ability to undertake increasingly complex assignments while maintaining consistently high standards of service delivery.

MethodHub also recognised the importance of building organisational maturity from the very beginning. Internal processes, governance mechanisms, quality standards, and delivery methodologies were continuously refined to ensure that the Company could scale its operations without compromising service quality. This disciplined approach enabled MethodHub to build a strong reputation among customers seeking dependable technology partners capable of delivering consistent business outcomes.

STRENGTHENING CAPABILITIES THROUGH STRATEGIC EXPANSION

As the technology landscape continued to evolve, MethodHub identified the need to expand beyond its traditional service offerings and build a more comprehensive technology portfolio. Organisations increasingly sought partners capable of delivering integrated solutions that combined consulting, engineering, cloud technologies, enterprise applications, cybersecurity, and managed services. Responding to these changing market expectations, the Company systematically broadened its capabilities across multiple technology domains.

This expansion was supported by strategic investments that enhanced technical expertise, strengthened delivery capabilities, and opened access to new markets. Carefully selected acquisitions contributed additional domain knowledge, experienced professionals, customer relationships, and specialised service offerings that complemented MethodHub's existing capabilities. Rather than pursuing growth for its own sake, each investment was aligned with the Company's long-term objective of becoming a diversified technology services organisation capable of delivering greater value to enterprise customers.

The Company also expanded its presence in technology-enabled business services by strengthening its Recruitment Process Outsourcing (RPO) practice. This enabled MethodHub to support customers not only through technology implementation but also by addressing critical workforce requirements.

The integration of technology consulting and talent solutions created additional value for customers seeking comprehensive support across their business operations.

As the business matured, MethodHub continued to strengthen its expertise across a broad range of industry sectors including Banking and Financial Services, Healthcare and Life Sciences, Telecommunications, Energy, Automotive, Manufacturing, and Technology. Each industry presents unique operational challenges, regulatory requirements, and customer expectations. By combining sector-specific knowledge with technical capability, the Company developed solutions that addressed these specialised requirements while supporting long-term business objectives.

EXPANDING BEYOND BORDERS

Building a strong domestic presence provided MethodHub with the confidence and capability to pursue opportunities in international markets. The Company's expansion beyond India represented a significant milestone in its evolution and reflected its ambition to serve customers on a global scale.

MethodHub's international growth has been guided by a balanced approach that combines local customer engagement with globally integrated delivery capabilities. Establishing operations across North America enabled the Company to work more closely with customers while continuing to leverage its delivery strengths in India. This operating model provides flexibility, responsiveness, and access to specialised expertise, enabling MethodHub to execute projects efficiently across different regions and time zones. As customer relationships expanded, the Company continued to strengthen its operational presence across multiple international markets. Investments in regional leadership, customer engagement teams, and delivery capabilities ensured that MethodHub could respond effectively to local market requirements while maintaining the consistency and quality expected from a global technology partner.

The Company's global outlook extends beyond its current operations. Future expansion plans include strengthening its presence in Canada while establishing new operations in Mexico and Costa Rica. Strengthening its presence in Southeast Asia, particularly through its Thailand operations, further reflects MethodHub's commitment to building a geographically diversified organisation capable of supporting customers wherever they operate. These strategic initiatives will enhance the Company's ability to serve multinational enterprises while creating new opportunities for business growth and market expansion.

Throughout its expansion, MethodHub has remained focused on preserving the values that have defined its success. Regardless of geography or industry, every customer engagement is guided by professionalism, integrity, quality, and a commitment to delivering measurable business value. This consistency has enabled the Company to establish long-term relationships with customers who view MethodHub not merely as a service provider but as a trusted technology partner.

The milestones achieved during this phase laid the foundation for the next stage of MethodHub's evolution. Having established a diversified business, strengthened its global footprint, and expanded its technology capabilities, the Company was well positioned to enter a new phase of corporate growth, marked by enhanced governance, greater market visibility, and a renewed strategic direction that would define its future.

A NEW CHAPTER AS A PUBLIC COMPANY

Every growing organisation reaches defining moments that shape its future direction. For MethodHub, becoming a publicly listed company marked one such milestone. The Company's listing on the SME Platform of the BSE Limited represented far more than a corporate event; it reflected years of disciplined execution, consistent business growth, and a commitment to building an institution founded on transparency, accountability, and long-term value creation.

The transition to a listed company brought with it greater responsibility towards shareholders, customers, employees, regulatory authorities, and the broader investment community. MethodHub embraced this responsibility by strengthening its governance practices, enhancing financial discipline, and reinforcing the systems and processes required to support sustainable growth.

The listing also enhanced the Company's visibility within the marketplace. Customers increasingly seek technology partners who demonstrate financial stability, operational maturity, and sound governance. Being publicly listed reinforced MethodHub's credibility and strengthened stakeholder confidence, enabling the Company to pursue larger engagements while expanding relationships with enterprise customers across multiple industries.

This milestone also provided a platform for the Company's next phase of growth. As the technology industry continues to evolve, organisations require investments in innovation, talent, infrastructure, and emerging technologies. The strengthened corporate structure enables MethodHub to pursue these opportunities with greater confidence while maintaining prudent financial management and responsible corporate governance.

STRENGTHENING CORPORATE GOVERNANCE

Good governance has always been integral to MethodHub's business philosophy. As the organisation expanded, equal importance was placed on strengthening internal controls, improving operational oversight, and ensuring compliance with statutory and regulatory requirements.

The Company has established governance practices that encourage transparency, ethical conduct, and accountability across every level of the organisation. Clear reporting structures, defined responsibilities, effective decision-making processes and regular performance reviews enable the leadership team to maintain strong operational discipline while responding efficiently to evolving business requirements.

Corporate governance extends beyond compliance. At MethodHub, it influences the manner in which decisions are made, risks are managed, investments are evaluated, and stakeholder interests are protected. By maintaining high standards of governance, the Company seeks to create a culture built on integrity, professionalism, and responsible business conduct.

As the organisation continues to grow, governance will remain a strategic priority. Investments in technology, information security, financial controls, and operational discipline are continuously aligned with the objective of building a resilient organisation capable of delivering sustainable value to all stakeholders.

OPERATIONAL EXCELLENCE THROUGH QUALITY AND COMPLIANCE

MethodHub believes that long-term customer relationships are built upon consistency, reliability, and quality. Accordingly, the Company has invested significantly in strengthening its operational practices and maintaining internationally recognised standards across its business operations.

The successful renewal and maintenance of internationally recognised certifications, including ISO 9001 for Quality Management Systems and ISO/IEC 27001:2022 for Information Security Management Systems, reflect the Company's commitment to delivering services that meet globally accepted quality and security standards. In addition, the successful completion of the SOC 2 Type II assessment further demonstrates MethodHub's commitment to safeguarding customer information and maintaining robust operational controls.

Recognising the growing opportunities within the healthcare sector, MethodHub also strengthened its compliance capabilities by achieving HIPAA-compliant processes and controls. This important milestone enhances the Company's ability to support healthcare organisations with technology and business services while adhering to stringent standards relating to data privacy, confidentiality, and information security.

Compliance is viewed not merely as a statutory obligation but as an essential component of customer trust. As technology becomes increasingly integrated into critical business operations, customers expect partners who can consistently demonstrate secure, reliable, and compliant service delivery. MethodHub continues to strengthen its internal processes to meet these expectations while maintaining flexibility and responsiveness.

INVESTING IN PEOPLE AND LEADERSHIP

MethodHub firmly believes that its people represent its greatest strength. As the Company expanded its business, considerable emphasis was placed on strengthening leadership capabilities and building teams capable of supporting future growth.

The organisation undertook strategic leadership realignment to prepare for its next phase of expansion. Experienced professionals were entrusted with key responsibilities across business operations, delivery, finance, human resources, customer engagement, and technology practices. This strengthened leadership structure has improved decision-making, enhanced collaboration, and created greater alignment between business objectives and operational execution.

Alongside leadership development, the company continued investing in talent acquisition, employee capability development, and knowledge sharing initiatives. Technical expertise remains one of the Company's most valuable assets, and continuous learning enables employees to remain current with evolving technologies and customer expectations.

MethodHub also remains committed to fostering a workplace that encourages collaboration, innovation, diversity, and professional growth. The Company's people-first philosophy has contributed significantly to employee engagement and organisational stability, enabling teams to consistently deliver value to customers across multiple geographies.

This commitment has been recognised through the Company's successful recertification as a Great Place to Work, reflecting the positive workplace culture that MethodHub continues to nurture.

STRENGTHENING CUSTOMER RELATIONSHIPS

One of MethodHub's most significant achievements has been its ability to build enduring relationships with customers across industries. While business growth often focuses on acquiring new customers, the Company believes that long-term success depends equally on retaining and expanding relationships with existing clients.

Throughout its growth, MethodHub has remained focused on delivering consistent quality, dependable execution, and responsive customer support. This approach has enabled the Company to strengthen relationships with several strategic customers while continuing to expand its engagement across different business functions and technology domains.

The Company has also successfully protected and expanded several of its large customer accounts, reinforcing customer confidence in its delivery capabilities and technical expertise. These long-standing relationships demonstrate MethodHub's ability to evolve alongside its customers, supporting changing business priorities while consistently delivering value.

In parallel, MethodHub continues to pursue new enterprise customers across domestic and international markets. Strengthened technology capabilities, enhanced governance, and a diversified service portfolio have positioned the Company to compete for larger and more strategic engagements across multiple industry sectors.

BUILDING KNOWLEDGE AND MARKET LEADERSHIP

Technology continues to evolve rapidly, creating new opportunities as well as new challenges for enterprises worldwide. MethodHub believes that staying ahead requires more than technical capability; it requires a deep understanding of emerging trends and the ability to translate knowledge into practical business solutions.

As part of this commitment, the Company has invested in developing and publishing thought leadership content covering emerging areas of technology. A series of white papers addressing topics such as Artificial Intelligence, cloud technologies, cybersecurity, enterprise modernisation, and digital innovation has strengthened MethodHub's position as a knowledge-driven organisation. These publications not only demonstrate technical expertise but also provide customers with practical insights into addressing evolving business challenges.

Knowledge sharing also extends internally. Employees are encouraged to collaborate across business units, exchange ideas, and contribute to organisational learning. This culture of ongoing development strengthens technical capability while supporting innovation across the Company.

Taken together, these milestones show how MethodHub has progressed from an emerging technology services company into a diversified organisation with established delivery capabilities, a growing international presence, recognised quality and security credentials, public market responsibilities and a developing portfolio of technology products. The financial performance that follows provides a quantitative view of this journey and the scale at which the Company is entering its next phase.

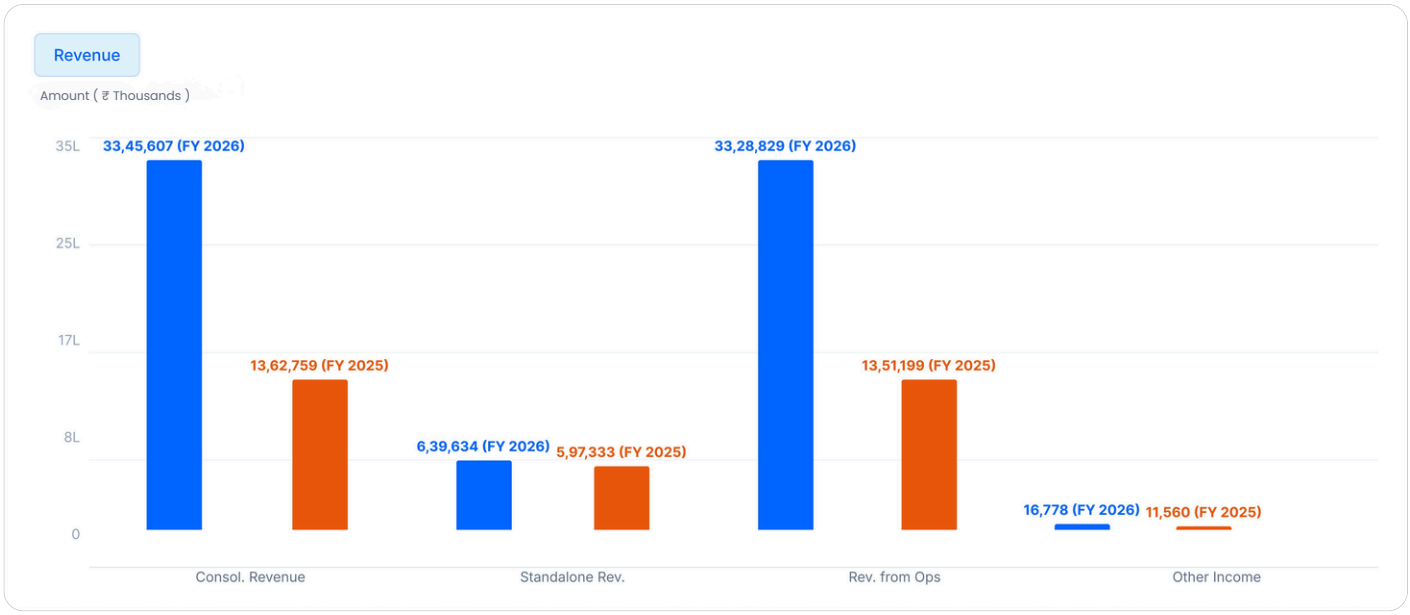
FINANCIAL PERFORMANCE

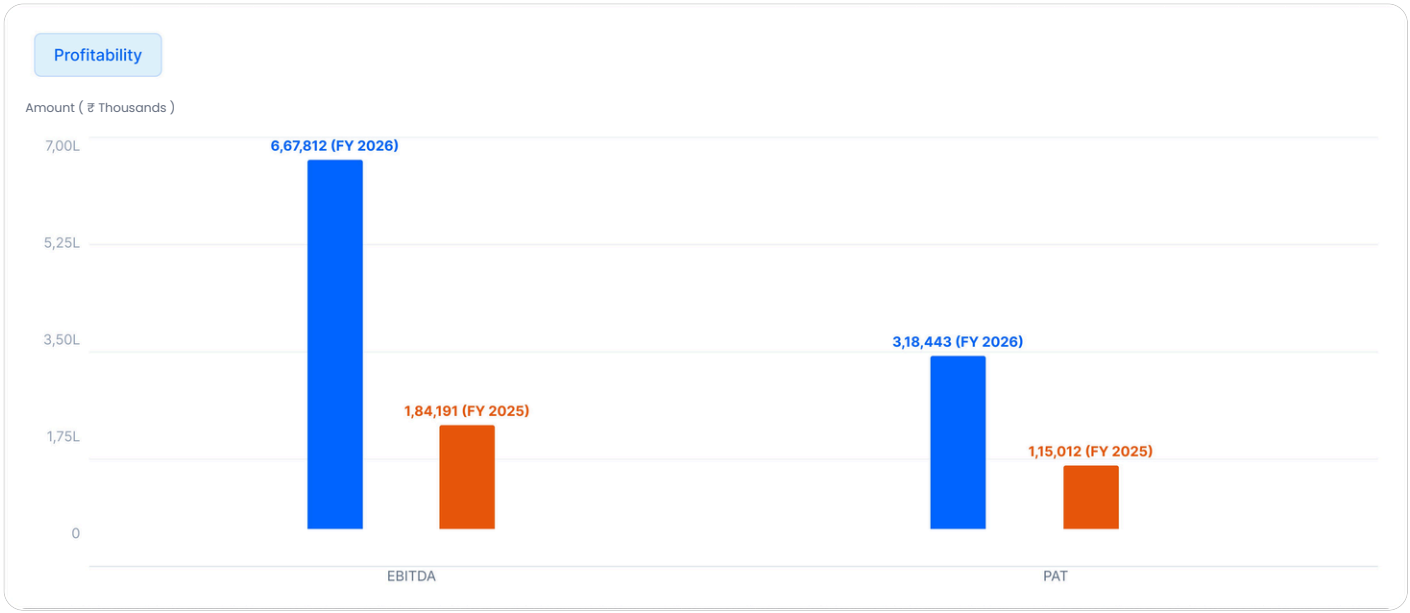
The financial performance of MethodHub reflects the scale of the Company's growth over the last several years. FY2025–26 marked a significant step up in consolidated revenue, operating earnings and profitability, supported by the Company's expanded service portfolio, broader customer base, international operations and stronger delivery scale. The following tables present the key financial measures provided for the Annual Report, followed by a consolidated view of the Company's performance over five years.

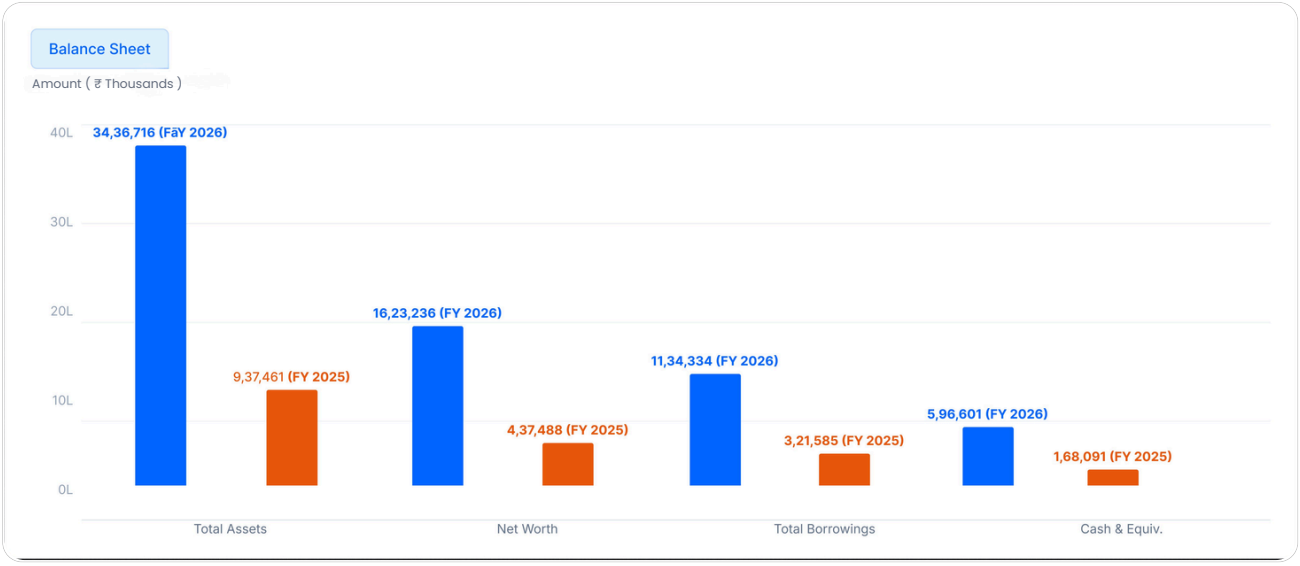
FY 2026 vs FY 2025

FY 2026 FY 2025 All values in ₹ Thousands unless stated

REVENUE GROWTH YOY	PROFIT GROWTH YOY	EBITDA MARGIN	PAT MARGIN	BASIC EPS	DILUTED EPS
145.50%	176.88%	20.06%	9.52%	₹21.63	₹20.48
Consolidated (FY2025 to FY2026)	Year on Year (FY2026)	FY2026 vs 13.63%(FY2025)	FY2026 vs 8.44%(FY2025)	FY2026 vs ₹9.93(FY2025)	FY2026 vs ₹9.35(FY2025)

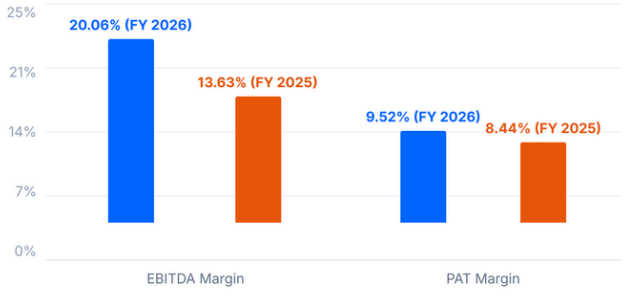






MARGIN ANALYSIS

EBITDA & PAT Margins



EARNINGS PER SHARE

EPS Comparison

Basic EPS ₹21.63 vs ₹9.93
FY 2026 FY 2025

Diluted EPS ₹20.48 vs ₹9.35
FY 2026 FY 2025

Year-on-Year Growth

145.50% Revenue Growth

176.88% Profit Growth

Full Data Table Amount (₹ Thousands)

All values in ₹ Thousands unless stated

PARTICULARS	FY 2026	FY 2025	CHANGE
Revenue from Operations	33,28,829	13,51,199	▲ 146.40%
Other income if material	16,778	11,560	▲ 45.14%
Consolidated Revenue	33,45,607	13,62,759	▲ 145.50%
Standalone Revenue	6,39,634	5,97,333	▲ 7.08%
Revenue Growth YoY % (Consolidated)	145.50%	—	—
EBITDA	6,67,812	1,84,191	▲ 262.56%
EBITDA Margin %	20.06%	13.63%	—
PAT	3,18,443	1,15,012	▲ 176.88%
PAT Margin %	9.52%	8.44%	—
Basic EPS	21.63	9.93	▲ 117.82%
Diluted EPS, if applicable	20.48	9.35	▲ 119.04%
Profit Growth YoY %	176.88%		—
Cash and Cash Equivalents	5,96,601	1,68,091	▲ 254.93%
Net Worth / Shareholders' Equity	16,23,236	4,37,488	▲ 271.04%
Total Assets	34,36,716	9,37,461	▲ 266.60%
Total Liabilities	18,13,479	4,99,973	▲ 262.72%
Total Borrowings / debt, if any	11,34,334	3,21,585	▲ 252.73%

FY2025–26 consolidated revenue stood at ₹33,45,607 thousand, compared with ₹13,62,759 thousand in FY2024–25, representing a year-on-year growth of 145.50%. Revenue from operations increased to ₹33,28,829 thousand from ₹13,51,199 thousand, reflecting the Company's increased scale and business activity during the year.

EBITDA increased significantly to ₹6,67,812 thousand from ₹1,84,191 thousand, with the EBITDA margin improving from 13.63% to 20.06%. Profit after tax increased to ₹3,18,443 thousand, compared with ₹1,15,012 thousand in the previous year, while PAT margin improved from 8.51% to 9.57%. The improvement in profitability reflects stronger earnings during the year alongside the Company's growth in revenue.

The Company's balance sheet also recorded significant growth during the year. Net worth increased to ₹16,23,237 thousand from ₹4,37,488 thousand, while cash and cash equivalents increased to ₹5,96,601 thousand from ₹1,68,091 thousand. Total assets increased to ₹34,36,716 thousand, compared with ₹9,37,461 thousand in FY2024–25. Total borrowings stood at ₹11,34,334 thousand at the end of FY2025–26, compared with ₹3,21,585 thousand in the previous year.

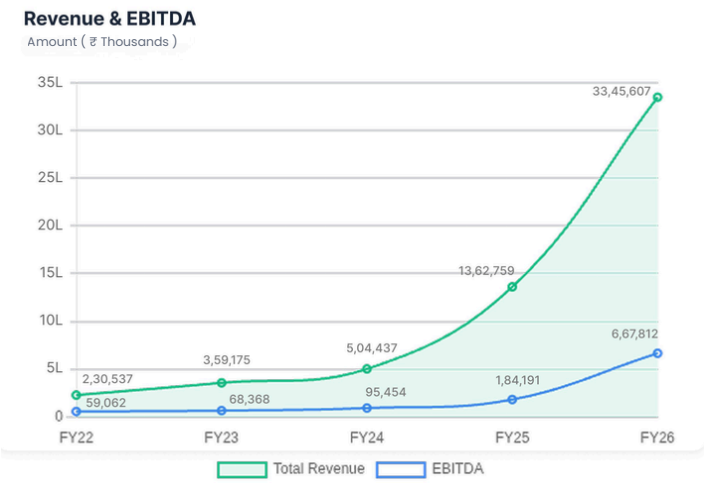
FIVE-YEAR FINANCIAL PERFORMANCE

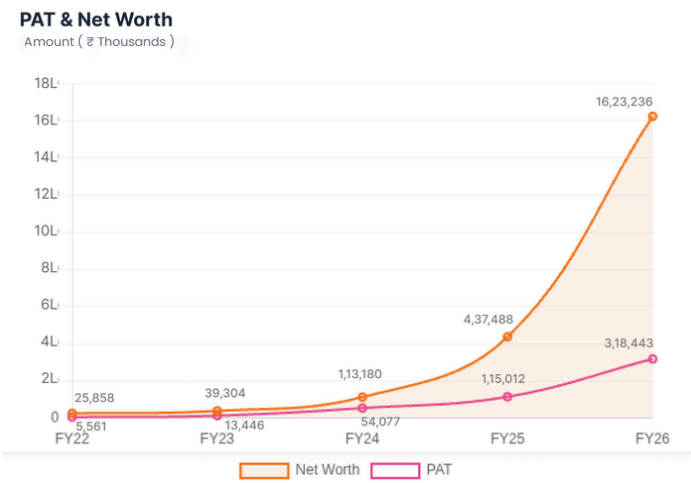
The five-year view places FY2025–26 in the context of the Company's broader growth trajectory. Revenue increased from ₹2,30,537 thousand in FY2021–22 to ₹33,45,607 thousand in FY2025–26. Over the same period, EBITDA increased from ₹59,062 thousand to ₹6,67,812 thousand, while PAT increased from ₹5,561 thousand to ₹3,18,443 thousand. Net worth rose from ₹25,858 thousand to ₹16,23,237 thousand, reflecting the substantial expansion of the Company's financial base.

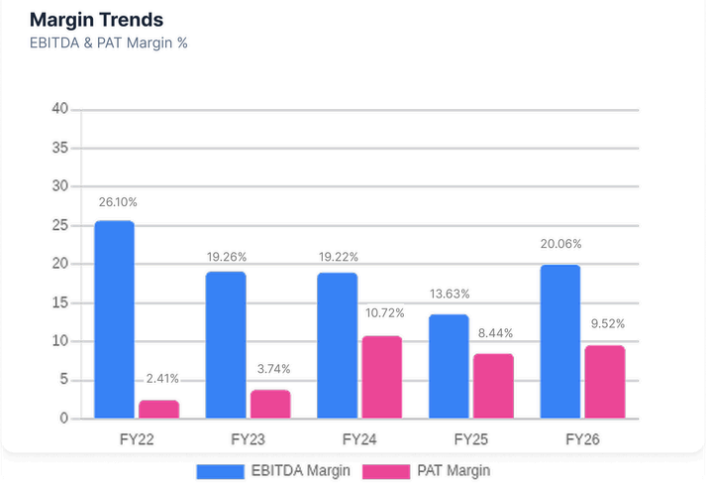
5-Year Growth Trajectory

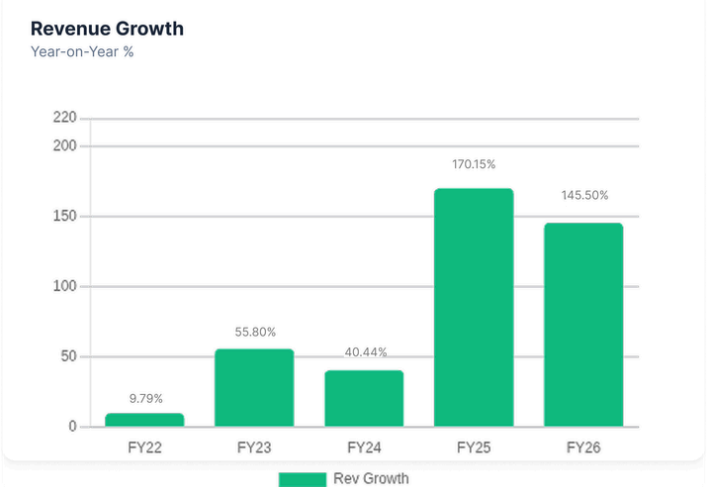
FY2022 – FY2026 · All values in ₹ Thousands unless stated

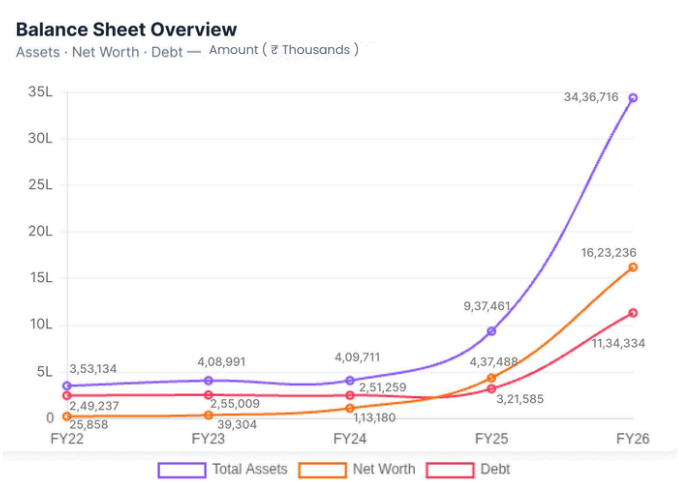
TOTAL REVENUE	EBITDA	PAT	NET WORTH	TOTAL ASSETS
₹33,45,607	₹6,67,812	₹3,18,443	₹16,23,236	₹34,36,716
FY26	20.06% Margin (FY26)	9.52% Margin (FY26)	FY26	FY26
↑ 145.50% YoY (FY26)	↑ 262.56% YoY (FY26)	↑ 176.88% YoY (FY26)	↑ 271.04% YoY (FY26)	↑ 266.60% YoY (FY26)

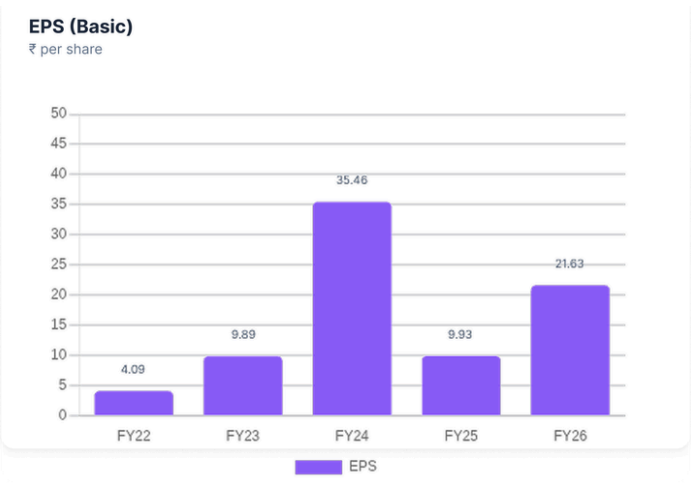












Complete Data Summary

FY 2022-26 Amount (₹ Thousands)

All values in ₹ Thousands unless stated

PARTICULARS	FY22	FY23	FY24	FY25	FY26
Revenue from Operations	2,26,296	3,54,895	4,96,712	13,51,199	**33,28,829**
Other Income	4,241	4,280	7,725	11,560	**16,778**
Total Revenue	2,30,537	3,59,175	5,04,437	13,62,759	**33,45,607**
Revenue Growth %	9.79%	55.80%	40.44%	170.15%	**145.50%**
EBITDA	59,062	68,368	95,454	1,84,191	**6,67,812**
EBITDA Margin %	26.10%	19.26%	19.22%	13.63%	**20.06%**
PAT	5,561	13,446	54,077	1,15,012	**3,18,443**
PAT Margin %	2.41%	3.74%	10.72%	8.44%	**9.52%**
EPS (Basic)	4.09	9.89	35.46	9.93	**21.63**
Net Worth	25,858	39,304	1,13,180	4,37,488	**16,23,236**
Total Assets	3,53,134	4,08,991	4,09,711	9,37,461	**34,36,716**
Cash / Cash Equivalents	86,872	82,641	93,611	1,68,091	**5,96,601**
Debt / Borrowings	2,49,237	2,55,009	2,51,259	3,21,585	**11,34,334**

The five-year trend shows that MethodHub has moved through successive stages of scale. Revenue growth accelerated materially from FY2024–25 onward, while EBITDA increased significantly in FY2025–26 and the EBITDA margin recovered to 20.06% from 13.63% in the preceding year. PAT also strengthened significantly, reflecting the Company's expanding scale and improved profitability.

The financial trajectory provides important context for the Company's strategic direction. The scale achieved in FY2025–26 provides a stronger base to deepen its technology services, develop its BalinX portfolio, expand its international delivery capabilities and pursue further customer opportunities. The Company remains focused on sustaining growth while strengthening operating discipline, customer relationships and the quality of earnings.

REVENUE MIX AND CUSTOMER PORTFOLIO

MethodHub's revenue profile reflects the Company's expanding customer relationships, delivery capabilities and presence across multiple markets. During the year, the Company continued to serve customers through its India operations as well as its international subsidiaries and delivery relationships, resulting in revenue contributions across domestic and export markets.

The Company's customer portfolio comprises relationships across technology, infrastructure, healthcare, energy, financial services and other enterprise segments. Revenue is generated through a combination of direct customer engagements and relationships supported through the Company's subsidiaries and strategic business entities. This provides the Company with multiple routes to market while allowing it to serve customers across geographies and business requirements.

CUSTOMER AND ENTITY PORTFOLIO

The Company's customer relationships are supported through a combination of its operating entities and international subsidiaries. During FY2025–26, the sales data indicates a broader contribution from the Company's North American entities, alongside continued business through MethodHub Software Limited and other group entities. The sales profile also demonstrates the importance of established customer relationships. Subsidiaries and step-down subsidiaries, such as SEW-Tech Inc., ZORTech Solutions Inc. (Canada), Nemera Technology Co., Ltd, S&R Professionals LLC, MethodHub Consulting Inc., BrainCapitol Technologies, and Zortech Solutions Inc. (USA), contributed to the Company's overall business during the year.

Rather than viewing individual customer relationships in isolation, MethodHub's customer portfolio reflects a broader model of building relationships across markets, entities and service requirements. The Company's ability to deliver through different operating locations and entities supports its engagement with customers across geographies.

Entity-level Contribution in Sales

Performance insight report breaking down sales share across all global entities for FY 2026.

TOTAL SALES

33,28,829

100.00% Total Share

TOP CONTRIBUTOR

Sew Tech Inc.

₹ 16,04,480 48.20% Share

Sales Contribution by Entity

	AMOUNT (INR THOUSANDS)	
Sew Tech Inc.	16,04,480	48.20%
ZORTech Solutions Inc. (Canada)	6,05,232	18.20%
MethodHub Software Limited	3,55,701	10.70%
Nemera Technologies Co., Ltd.	2,70,241	8.10%
S & R Professionals LLC	2,10,794	6.30%
MethodHub Consulting Inc.	2,01,348	6.00%
Zortech Solutions Inc. (USA)	75,369	2.30%
BrainCapitol Technologies	5,664	0.20%
Total Sales	**33,28,829**	

The Company's customer portfolio includes established relationships across technology, infrastructure, healthcare, energy, financial services and other enterprise sectors.

This breadth reflects MethodHub's ability to address different technology and business requirements across sectors. The Company's customer relationships span technology and digital services, infrastructure, healthcare, energy, financial services and other enterprise requirements.

REIMAGINING THE FUTURE THROUGH AI

The technology industry is undergoing one of its most significant shifts since the advent of cloud computing. Artificial Intelligence has moved beyond being an emerging technology to becoming a fundamental driver of business innovation, operational efficiency, and competitive advantage. Organisations across industries are increasingly exploring how AI can improve productivity, enhance customer experiences, optimise business processes, and create new sources of revenue.

MethodHub views this transformation not simply as a technological trend but as a fundamental shift in the way enterprises will operate in the years ahead. Recognising this opportunity early, the Company has embarked on a strategic transformation to position itself as an AI-driven solutions and products company. This represents an important milestone in MethodHub's evolution and reflects its commitment to remaining relevant in an increasingly AI-enabled business environment.

The decision to embrace Artificial Intelligence as a strategic priority has been driven by customer expectations as much as technological advancement. Clients are no longer looking for technology partners who merely implement software or provide consulting services. They seek partners who can help them identify opportunities to improve business performance, automate repetitive activities, derive meaningful insights from data, strengthen decision - making, and create measurable business outcomes through intelligent technologies.

The Company's objective is clear to build intelligent solutions that solve business problems, improve operational performance, and enable customers to make better decisions while creating long-term business value.

INTRODUCING BalinX - MethodHub's ARTIFICIAL INTELLIGENCE ECOSYSTEM

As part of its long-term vision of becoming an AI-driven solutions and products company, MethodHub introduced BalinX, a strategic Artificial Intelligence ecosystem that brings together the Company's innovation, domain expertise, and AI capabilities under a unified brand. More than a collection of products, BalinX represents MethodHub's commitment to building intelligent, industry-focused solutions that help organisations improve productivity, enhance decision-making, automate business processes, and unlock new opportunities for growth.

The introduction of BalinX marks a significant milestone in MethodHub's evolution. It reflects the Company's strategic shift from being primarily a technology services organisation to creating scalable AI-powered platforms and solutions that address real-world business challenges. Built on the Company's experience across multiple industries, BalinX combines Artificial Intelligence, advanced analytics, automation, machine learning, and domain expertise to deliver practical business outcomes.

The BalinX ecosystem has been structured around specialised industry and business domains, enabling organisations to apply intelligent technologies to specific operational requirements. Its portfolio comprises FinTech for banking, financial services and insurance; MfgTech for manufacturing and industrial operations; HealthTech for healthcare, pharmaceutical and life sciences organisations; InfraTech for enterprise technology and infrastructure; and PeopleTech for human capital and workforce management. Each domain addresses specific business requirements while drawing on MethodHub's broader technology capabilities and domain understanding.

By organising its AI capabilities around industry-specific domains, MethodHub enables customers to adopt solutions that are practical, scalable, and aligned with their business environments rather than relying on generic AI implementations. This industry-led approach allows enterprises to accelerate innovation, improve operational efficiency, optimise business processes, strengthen compliance, and create better experiences for employees, customers, and stakeholders.

BalinX is also designed to complement MethodHub's existing consulting, engineering, cloud, cybersecurity, enterprise applications, data, and managed services capabilities. Rather than operating independently, the AI ecosystem is integrated across the Company's service portfolio, allowing customers to incorporate intelligent technologies into their existing business processes and digital platforms while benefiting from MethodHub's consulting expertise and global delivery capabilities.

As Artificial Intelligence continues to reshape industries, MethodHub will continue to expand the BalinX ecosystem through new capabilities, industry solutions, strategic partnerships, and product innovation. The Company believes that the future of enterprise technology lies in combining deep industry knowledge with responsible Artificial Intelligence to create solutions that deliver measurable business value, improve competitiveness, and support sustainable growth.

BalinX represents more than an innovation initiative; it reflects MethodHub's long-term strategic direction and its ambition to become a globally recognised provider of AI-driven solutions and products. Through continuous investment in research, engineering excellence, and industry-specific innovation, the Company is building an ecosystem that will help customers confidently embrace the next generation of intelligent enterprise technologies.

ARTIFICIAL INTELLIGENCE AS A BUSINESS ENABLER

MethodHub believes that the true value of Artificial Intelligence lies not in the technology itself but in the business outcomes it enables. Every Artificial Intelligence initiative undertaken by the Company is evaluated through the lens of customer value, operational effectiveness, and measurable business impact. Artificial Intelligence has the potential to transform how organisations manage information, serve customers, optimise operations, improve quality, reduce costs, and make strategic decisions. By integrating AI into enterprise applications and technology solutions, businesses can improve efficiency while enabling employees to focus on higher-value activities that require human expertise and judgement.

MethodHub is adopting this philosophy across its business. The Company is progressively incorporating Artificial Intelligence into consulting engagements, engineering services, enterprise solutions, cloud implementations, data services, and managed services. This approach ensures that AI becomes a practical business capability rather than a standalone technology offering.

The Company also recognises that successful AI adoption requires careful planning, strong governance, secure data management, and responsible implementation. Accordingly, MethodHub is strengthening its capabilities in data engineering, cloud infrastructure, cybersecurity, enterprise integration, and governance to provide customers with a solid foundation for AI adoption.

BUILDING INDUSTRY-CENTRIC AI CAPABILITIES

Every industry presents unique opportunities for the application of Artificial Intelligence. The operational priorities of a manufacturing enterprise differ significantly from those of a financial institution, healthcare provider, telecommunications company, or human resources function. Recognising these differences, MethodHub has structured its AI initiatives around industry-focused and business-specific use cases rather than generic technology offerings.

The Company believes that combining domain expertise with Artificial Intelligence creates greater value than technology alone. This philosophy will continue to guide future investments in research, capability development, and innovation as MethodHub expands its AI portfolio across industries and business functions.

CREATING A CULTURE OF INNOVATION

Artificial Intelligence is not simply changing customer expectations; it is also reshaping how technology companies innovate. MethodHub has therefore placed innovation at the centre of its long-term strategy by encouraging experimentation, knowledge sharing, and collaboration across business units.

Employees are actively encouraged to strengthen their understanding of emerging AI technologies, participate in research initiatives, contribute innovative ideas, and develop practical solutions that address evolving customer needs. Cross-functional collaboration enables expertise from consulting, engineering, cloud, cybersecurity, enterprise applications, and data services to come together in developing intelligent solutions that create meaningful business outcomes.

The Company has also strengthened its partnerships with leading technology providers and strategic partners, enabling access to evolving Artificial Intelligence capabilities while accelerating solution development. These collaborations complement MethodHub's internal expertise, strengthen its innovation ecosystem, and support its ambition to remain at the forefront of technological advancement.

Innovation continues to be an important driver of MethodHub's growth. The Company focuses on developing practical solutions that address customer requirements, improve operational efficiency, and create long-term business value.

PREPARING FOR THE NEXT PHASE OF GROWTH

MethodHub's Artificial Intelligence strategy is centred on enhancing its existing capabilities while creating new opportunities for innovation. The Company will continue to strengthen its portfolio of AI-enabled solutions, expand its industry-focused offerings, and integrate intelligent technologies across its services to better support the evolving needs of its customers.

This strategic transformation also supports the Company's objective of creating a balanced business model that combines technology services with scalable solution offerings. Such an approach enhances long-term competitiveness, strengthens customer relationships, and creates opportunities for more scalable and repeatable revenue models while complementing the Company's traditional service offerings.

As MethodHub continues its evolution, Artificial Intelligence will remain central to its growth strategy. The introduction of BalinX marks the beginning of this transformation and reflects the Company's confidence that intelligent technologies will play a defining role in shaping the future of enterprise business. Guided by a strong foundation, experienced leadership, and an unwavering commitment to innovation, MethodHub is well positioned to help customers embrace the opportunities presented by Artificial Intelligence while creating sustainable value for all stakeholders.

Infrastructure and Global Delivery Network

BUILDING THE FOUNDATION FOR SUSTAINABLE GROWTH

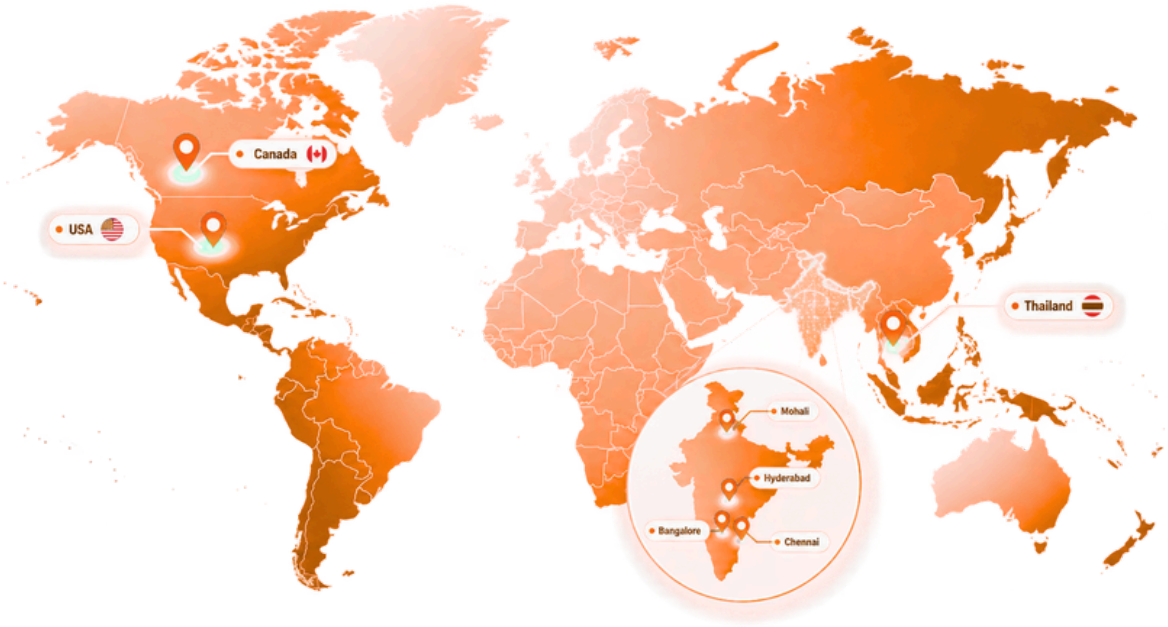
MethodHub Software Limited believes that a strong infrastructure is fundamental to delivering consistent, secure, and scalable technology solutions. As the Company has expanded its operations across industries and geographies, it has continuously strengthened its physical infrastructure, technology ecosystem, and operational capabilities to support business growth while maintaining high standards of quality, security, and customer service.

Infrastructure at MethodHub extends well beyond office facilities. It encompasses the Company's delivery centres, customer engagement locations, enterprise technology platforms, collaborative workspaces, information security practices, and operational processes that collectively enable seamless execution of projects across multiple regions. This integrated ecosystem provides the flexibility required to support customers ranging from emerging enterprises to large global organisations while ensuring consistency in service delivery irrespective of location.

The Company's infrastructure strategy has evolved alongside its business. As customer requirements have become increasingly complex and technology continues to transform industries, MethodHub has developed a geographically distributed operating model that combines local customer engagement with globally integrated delivery capabilities. This model enables the Company to leverage specialised talent, optimise operational efficiency, and maintain close collaboration across business functions while supporting customers across different time zones.

Today, MethodHub operates through strategically located facilities across India and North America, each serving a distinct business purpose while functioning as part of a unified operating model. These locations support executive leadership, recruitment, operations, project delivery, enterprise applications, customer engagement, consulting, and regional business development. Together, they provide the organisational foundation that enables MethodHub to deliver consulting, technology services, enterprise applications, cloud solutions, cybersecurity, staffing, managed services, data and Artificial Intelligence solutions to customers across multiple industries.

GLOBAL DELIVERY NETWORK



MethodHub's operating model has been designed around an integrated global delivery network where each location contributes specialised capabilities while remaining closely connected through common governance, technology platforms, quality standards, and collaborative processes. Rather than functioning as independent offices, the Company's facilities operate as a single ecosystem that supports customers through every stage of their technology journey.

This integrated approach enables leadership teams, consultants, software engineers, recruiters, project managers, enterprise application specialists, cloud professionals, cybersecurity experts, and support functions to collaborate seamlessly across locations. Enterprise collaboration platforms, secure communication channels, cloud-based development environments, and standardised operating procedures enable real-time coordination irrespective of geography.

The global delivery network provides several strategic advantages. It improves responsiveness to customer requirements, enables efficient utilisation of specialised talent, supports business continuity, and allows MethodHub to scale delivery capabilities based on changing business demands. Most importantly, it ensures that customers receive consistent service quality, governance, and project execution regardless of where their engagements are managed.

CERTIFIED INFRASTRUCTURE SUPPORTING GLOBAL DELIVERY

MethodHub's operational infrastructure is supported by internationally recognised management systems and compliance standards that reinforce the Company's commitment to quality, information security, operational excellence, and regulatory compliance.

The Company operates an integrated management system certified to ISO 9001:2015 for Quality Management Systems and ISO/IEC 27001:2022 for Information Security Management Systems. These globally recognised certifications support the Company's key operational functions, reflecting MethodHub's commitment to delivering high-quality services while safeguarding customer information through structured governance and well-established operational practices.

Further strengthening customer confidence, MethodHub has successfully achieved SOC 2 Type II compliance, validating the effectiveness of its controls relating to security, availability, processing integrity, confidentiality, and privacy. These independently assessed controls demonstrate the Company's ability to protect customer information and maintain reliable service delivery across its global operations.

MethodHub also maintains HIPAA-compliant processes and controls, enabling the Company to support healthcare providers, life sciences organisations, health technology companies, and other regulated enterprises while ensuring the secure handling of Protected Health Information (PHI). These certifications collectively demonstrate the Company's commitment to maintaining the highest standards of quality, security, governance, and operational reliability.

These globally recognised standards are embedded into the Company's day-to-day operations and guide project execution, information security, quality management, risk management, customer engagement, and service delivery across the organisation.

INDIA – BENGALURU, KA – CORPORATE HEADQUARTERS AND INDIA RECRUITMENT CENTRE

Located at Prestige Meridian on MG Road, Bengaluru, MethodHub's Corporate Headquarters serves as the strategic and administrative centre of the organisation. Spread across approximately 2,335 square feet, the facility houses the Company's executive leadership, finance, legal, corporate governance, administration, and business support functions while providing overall strategic direction for the organisation.

In addition to serving as the registered office, Bengaluru houses MethodHub's central India Recruitment Centre, supporting talent acquisition initiatives across the country. The recruitment teams collaborate closely with business leaders and delivery managers to identify, evaluate, and onboard professionals across cloud computing, software engineering, enterprise applications, cybersecurity, infrastructure services, Artificial Intelligence, data engineering, and emerging technologies.

The Bengaluru office also coordinates leadership hiring, workforce planning, campus recruitment, and employer branding initiatives that support the Company's long-term growth strategy. Situated within India's leading technology ecosystem, the location provides access to an extensive network of skilled professionals, educational institutions, technology partners, and innovation communities, enabling MethodHub to build a future-ready workforce while strengthening its organisational capabilities.

INDIA – CHENNAI, TN – INDIA AND NORTH AMERICA OPERATIONS CENTRE

The Chennai office serves as one of MethodHub's principal operational centres and plays a pivotal role in coordinating business operations supporting engagements across India and North America. Located at MKV Towers, T. Nagar, and spread across approximately 2,304 square feet, the facility functions as the operational backbone for several key business activities.

Teams based in Chennai oversee operational planning, workforce coordination, project governance, delivery support, resource allocation, customer operations, management reporting, and business administration across multiple customer engagements. The office works closely with recruitment teams, delivery centres, account managers, and customer representatives to ensure efficient coordination throughout the project lifecycle.

As the central operations hub, Chennai facilitates seamless communication between customer-facing teams and offshore delivery centres, enabling faster decision-making, efficient resource deployment, and improved operational visibility. This integrated approach allows MethodHub to maintain agility while delivering consistent customer experiences across different geographies.

INDIA – HYDERABAD, TS – NORTH AMERICA RESOURCE FULFILMENT HUB

MethodHub's Hyderabad office serves as the Company's dedicated North America Resource Fulfilment Hub, supporting workforce requirements for customers across the United States and Canada. Strategically located in Gachibowli and occupying approximately 1,755 square feet, the office specialises in identifying and deploying skilled technology professionals across multiple domains.

The Hyderabad team works closely with business development, operations, and customer engagement teams to fulfil technology consulting and staffing requirements across cloud computing, enterprise applications, cybersecurity, Artificial Intelligence, infrastructure services, software engineering, DevOps, data engineering, and digital technologies. Through structured recruitment processes and strong access to Hyderabad's technology talent ecosystem, the centre enables MethodHub to respond quickly to evolving customer requirements while maintaining high standards of quality and technical capability.

INDIA – MOHALI, PB – PROJECT DELIVERY CENTRE

The Mohali facility serves as MethodHub's dedicated Project Delivery Centre, supporting software engineering, enterprise application development, managed services, cloud technologies, quality assurance, and customer project execution. Occupying approximately 2,080 square feet, the centre brings together multidisciplinary teams responsible for designing, developing, implementing, testing, and supporting technology solutions for customers across multiple industries.

Operating within the Company's integrated delivery approach, the Mohali centre collaborates closely with teams across Bengaluru, Chennai, Hyderabad, Canada, and the United States to deliver projects efficiently while maintaining consistent quality standards, information security practices, and customer governance.

USA - ALPHARETTA, GA – USA OPERATIONS

MethodHub Consulting Inc.'s office in Alpharetta, Georgia serves as the operational headquarters for the Company's business in the United States. The office supports customer engagement, consulting, account management, regional operations, business development, and delivery governance while strengthening relationships with enterprise customers across North America.

The local presence enables MethodHub to understand customer priorities more effectively, provide timely engagement, and coordinate seamlessly with offshore delivery teams in India. This integrated operating model combines local customer interaction with global execution capabilities, delivering both responsiveness and scalability.

USA - HOUSTON, TX – REGIONAL OFFICE

Located at 11200 Westheimer Road, Suite 405, Houston, Texas, MethodHub's Enterprise Applications Centre strengthens the Company's capabilities in enterprise application consulting and business solutions. The centre supports consulting, implementation, integration, modernisation, migration, application support, and managed services for enterprise platforms, helping customers optimise business processes and improve operational efficiency.

Working closely with delivery teams in India and customer-facing teams across North America, the Houston centre provides specialised expertise for enterprise application engagements while supporting strategic customer relationships. Its presence further enhances MethodHub's ability to deliver integrated enterprise solutions through a combination of local consulting expertise and global delivery capabilities.

CANADA - MISSISSAUGA, ON – CANADA OPERATIONS

MethodHub's Canadian operations are managed through ZORTech Solutions Inc., located in Mississauga, Ontario. Occupying approximately 1,009 square feet, the office serves as the Company's regional hub for customer engagement, consulting support, business development, and operational coordination across Canada.

Working closely with the Company's United States operations and delivery centres in India, the Canada office supports a unified North American operating model that combines local customer engagement with globally integrated execution. This approach enables MethodHub to respond effectively to customer requirements while strengthening its presence within the Canadian technology market.

THAILAND - BANGKOK – TELECOM AND TECHNOLOGY OPERATIONS CENTRE

Located in Bangkok, Thailand, the office operates through MethodHub's subsidiary, Nemera Technologies Co., Ltd., and serves as a key regional centre for telecom and technology services. Nemera provides integrated IT and Telecom solutions to customers across multiple industries, with particular expertise in telecommunications, network infrastructure, network optimisation, mobile connectivity, and managed services. The Thailand operation supports telecom operators and enterprises in improving network performance, reliability, scalability, and operational efficiency through technology-led solutions and technical expertise.

In addition to its telecom business, the Thailand office supports customers across sectors including Oil & Gas, Banking and Financial Services, Government, and Manufacturing. Its capabilities extend across IT infrastructure, cloud services, cybersecurity, data analytics, Artificial Intelligence, AI transformation, and technology consulting. This diversified service portfolio enables the office to address both industry-specific technology requirements and broader enterprise transformation initiatives, while providing integrated solutions that combine infrastructure, connectivity, managed services, and digital technologies.

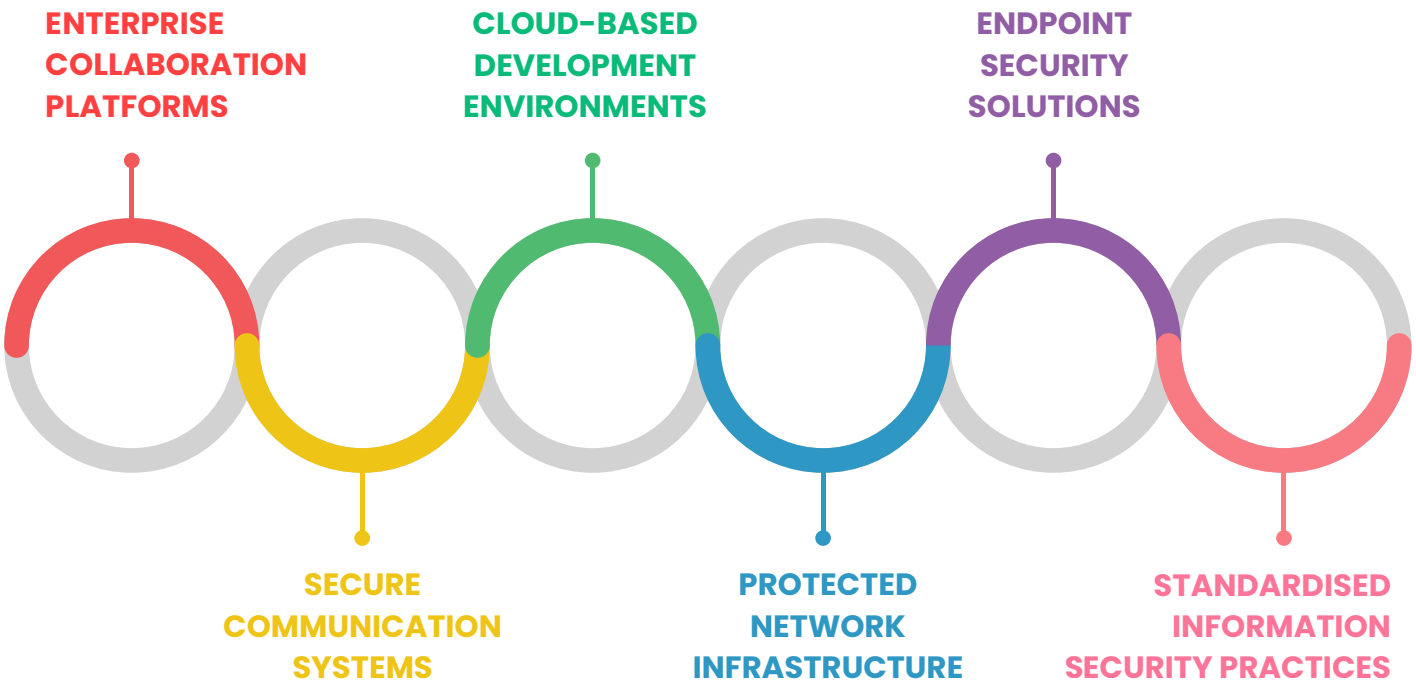
The Bangkok office also serves as an important centre for customer engagement, technical consulting, project delivery, and regional business development. Its combination of telecom expertise and broader IT capabilities strengthens MethodHub's presence in Southeast Asia and enables the organisation to support customers with reliable communications infrastructure, network services, managed operations, and AI transformation solutions. Through Nemera, the Thailand operation contributes to the Company's international growth strategy while providing a platform to expand its relationships across the telecom, Oil & Gas, and wider enterprise sectors.

TECHNOLOGY INFRASTRUCTURE, INFORMATION SECURITY AND OPERATIONAL RESILIENCE

Supporting MethodHub's physical infrastructure is a robust technology environment designed to ensure secure, reliable, and uninterrupted service delivery. The Company's operations are enabled through enterprise collaboration platforms, secure communication systems, cloud-based development environments, protected network infrastructure, endpoint security solutions, and standardised information security practices aligned with internationally recognised standards.

Quality management and information security remain integral to every stage of project execution. Internal governance mechanisms, risk management practices, periodic audits, business continuity measures, and disaster recovery planning collectively strengthen operational resilience while ensuring continuity of customer services.

These capabilities enable MethodHub to maintain high levels of service reliability, safeguard customer information, support regulatory compliance, and respond effectively to evolving business and technology requirements.



STRENGTHENING GLOBAL DELIVERY FOR THE FUTURE

As part of its long-term growth strategy, MethodHub continues to evaluate opportunities to strengthen its global delivery network, including the potential establishment of nearshore delivery capabilities in Costa Rica and Mexico. These locations have been identified for their strong technology talent ecosystems, favourable business environments, and strategic proximity to North American customers.

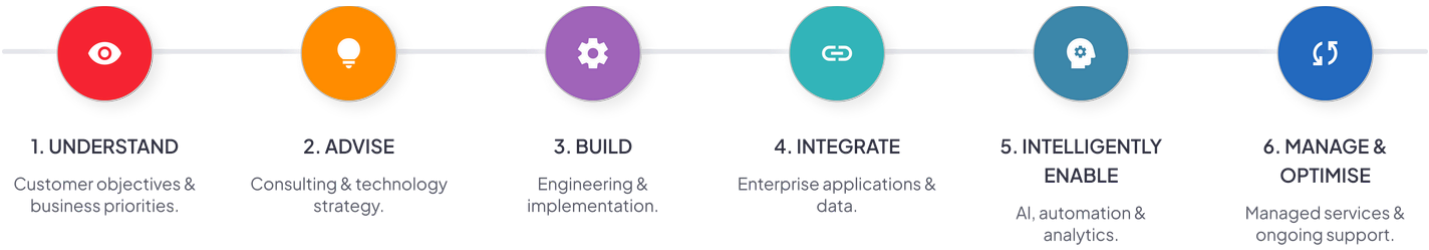
The addition of nearshore capabilities would complement the Company's existing operations across India, the United States, and Canada, creating a more balanced global delivery model that supports improved collaboration, greater operational flexibility, enhanced business continuity, and faster customer responsiveness.

Looking ahead, MethodHub will continue to strengthen its infrastructure in line with business priorities, technological advancements, and customer expectations. Through a combination of modern workplaces, secure technology environments, globally recognised quality standards, and a geographically diversified delivery network, the Company remains well positioned to support resilient growth while creating long-term value for customers, employees, shareholders, and business partners.

Our Business Model – (Industries, Services, and Products)

BUSINESS MODEL PHILOSOPHY

MethodHub Software Limited has built its business on the belief that technology should be practical, purposeful, and capable of creating measurable value for customers. As organisations navigate changing market conditions, evolving customer expectations, and rapid technological advancements, they require partners who understand not only technology but also the business context in which technology operates. MethodHub's business model has therefore been designed to combine industry expertise, engineering excellence, and customer-centric delivery into an integrated operating model that supports organisations throughout their technology journey.



The Company operates as a diversified technology solutions provider, offering consulting, engineering, enterprise applications, cloud services, cybersecurity, data services, recruitment solutions, and Artificial Intelligence-based offerings through a single integrated platform. Rather than delivering isolated technology services, MethodHub brings together multiple capabilities that enable customers to address business challenges, modernise operations, strengthen digital capabilities, and improve organisational efficiency through a coordinated approach.

At the centre of MethodHub's business model is a commitment to building long-term customer relationships. Every engagement begins with understanding the customer's business objectives, operational priorities, technology landscape, and future aspirations. This enables the Company to recommend solutions that are aligned with business outcomes while ensuring that technology initiatives remain practical, scalable, and sustainable.

The Company's diversified portfolio enables it to support customers at every stage of their technology lifecycle. From advisory and consulting services to solution design, implementation, integration, managed services, and ongoing operational support, MethodHub provides comprehensive capabilities that allow customers to engage with a single trusted technology partner. This integrated approach simplifies technology adoption, improves governance, and enhances collaboration across multiple business functions.

MethodHub's business model is further strengthened by its ability to combine specialised industry knowledge with broad technology expertise. The Company serves customers across Banking, Financial Services and Insurance, Healthcare and Life Sciences, Oil and Gas and Energy, Automotive and Transport, Telecom and Technology Infrastructure, and Information Technology Consulting. Experience across multiple industries enables MethodHub to understand sector specific business processes, regulatory requirements, operational challenges, and customer expectations while applying proven practices across different business environments.

Technology remains the foundation of the Company's service portfolio. MethodHub continuously strengthens its capabilities across cloud engineering, enterprise applications, cybersecurity, data services, Artificial Intelligence, IT infrastructure, and workforce solutions to address the changing needs of enterprises. This broad capability enables the Company to deliver integrated solutions that combine multiple technologies rather than focusing on individual service lines.

An equally important aspect of the Company's business model is its global delivery capability. Supported by strategically located operations across India, the United States, Canada and Thailand, MethodHub combines local customer engagement with globally integrated execution. This operating model enables the Company to access specialised talent, optimise resource utilisation, improve responsiveness, and deliver consistent service quality across multiple geographies. Customers benefit from a balanced delivery approach that combines technical expertise, operational flexibility, and effective project governance.

MethodHub also recognises that business requirements continue to evolve alongside advances in technology. To address this changing landscape, the Company has expanded its portfolio through BalinX, its Artificial Intelligence ecosystem, which complements its consulting and technology services with intelligent, industry-focused solutions. Rather than operating as an independent business, BalinX strengthens MethodHub's ability to provide customers with solutions that combine domain expertise, enterprise technologies, automation, analytics, and Artificial Intelligence within a unified service portfolio.

MethodHub's operating philosophy is founded on quality, accountability, information security, and customer trust. Internationally recognised certifications, including ISO 9001:2015, ISO/IEC 27001:2022, SOC 2 Type II, and HIPAA-compliant processes and controls, reflect the Company's commitment to maintaining structured operational processes, protecting customer information, and delivering services that meet global quality and security standards. These practices are embedded throughout the organisation and support every customer engagement, irrespective of geography or service line.

Industry Expertise • Technology Expertise • Global Delivery • Strategic Partnerships • AI & Innovation

CORE SERVICE OFFERINGS

MethodHub Software Limited serves a diverse portfolio of industries, enabling organisations to address sector specific business challenges through technology, consulting, engineering, and managed services. The Company's experience across multiple sectors has enabled it to develop a strong understanding of industry processes, regulatory environments, customer expectations, and operational priorities. Rather than delivering generic technology solutions, MethodHub adopts an industry-centric approach that combines domain knowledge with technology expertise to deliver practical and measurable business outcomes.

By working across multiple industries, the Company is able to transfer knowledge, apply proven practices, and leverage technology capabilities that support innovation, operational excellence, and sustainable business growth. This diversified industry presence also strengthens MethodHub's resilience by creating a balanced portfolio of customers across different economic sectors.

BFSI

Digital financial services, enterprise modernisation, cybersecurity, data and intelligent business solutions.

Healthcare & Life Sciences

Secure healthcare information, enterprise applications, data, AI and operational solutions.

Oil & Gas / Energy

Enterprise technology, operational visibility, infrastructure, cybersecurity and data-driven decision making.

Automotive & Transport

Connected technologies, enterprise applications, supply chain, manufacturing and operational efficiency.

Telecom & Tech Infra

Cloud, infrastructure, cybersecurity, enterprise applications and managed services.

IT Consulting

Technology advisory, implementation, systems integration, engineering and managed support.

VERTICAL ANALYSIS

Industry Vertical Performance Analysis - FY 2026

Comprehensive breakdown of revenue generation across primary business sectors, highlighting key growth areas and structural distributions.

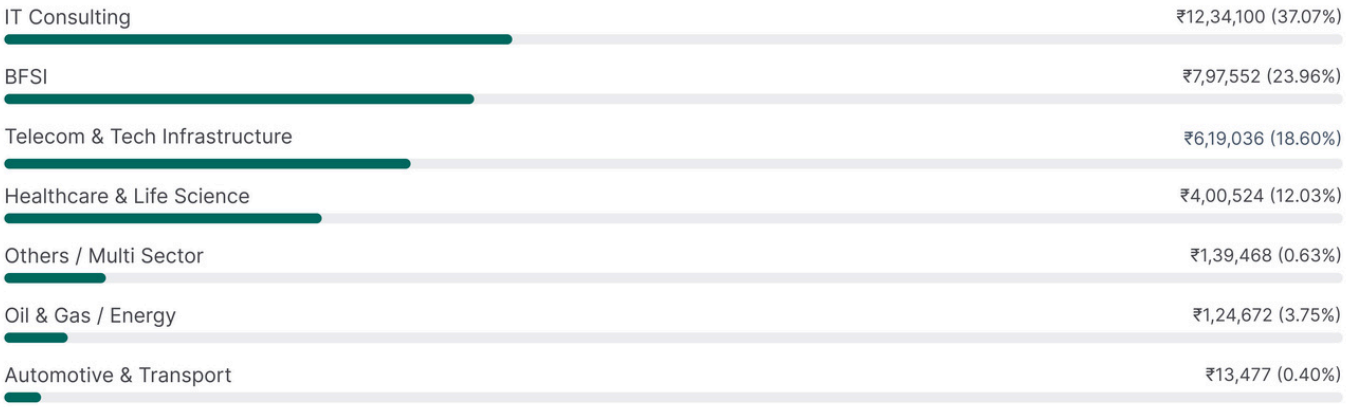
TOTAL REVENUE (FY26)
₹33,28,829
↑ Positive YoY

TOP PERFORMING SECTOR
IT Consulting
₹12,34,100 (37.07%)

RUNNER-UP
BFSI
₹7,97,552 (23.96%)

Revenue Distribution

FY 2026 Sales Distribution by Vertical (In Thousands and %)



Industry Vertical Performance

FY 2026 Sales Distribution (In Thousands and %)

PARTICULARS	SUM OF SALES IN INR	% TO REVENUE FROM OPERATIONS
IT Consulting	12,34,100	37.07%
BFSI	7,97,552	23.96%
Telecom & Tech Infrastructure	6,19,036	18.60%
Healthcare & Life Science	4,00,524	12.03%
Others / Multi Sector	1,39,468	4.19%
Oil & Gas / Energy	1,24,672	3.75%
Automotive & Transport	13,477	0.40%
Total Revenue	**33,28,829**	**100%**

BANKING, FINANCIAL SERVICES AND INSURANCE (BFSI)

The Banking, Financial Services and Insurance sector continues to undergo significant change as institutions respond to evolving customer expectations, increasing regulatory oversight, cybersecurity risks, and the growing demand for digital financial services. Organisations are modernising their technology environments to improve customer experience, strengthen operational resilience, enhance compliance, and support data-driven decision-making.

MethodHub partners with banks, financial institutions, insurance providers, and financial technology organisations by delivering consulting, cloud engineering, enterprise applications, cybersecurity, data services, and intelligent business solutions. The Company assists customers in modernising legacy systems, integrating enterprise applications, strengthening information security, and improving operational efficiency through scalable technology solutions.

With growing emphasis on regulatory compliance and risk management, MethodHub supports financial institutions by implementing secure technology environments that promote business continuity, governance, and operational reliability. The Company's expertise in cloud platforms, enterprise integrations, cybersecurity, and data analytics enables customers to improve business performance while responding effectively to changing market conditions.

As financial institutions continue to embrace intelligent technologies, MethodHub remains committed to supporting innovation that enhances customer engagement, streamlines operations, and strengthens organisational agility.

HEALTHCARE AND LIFE SCIENCES

Healthcare and Life Sciences organisations are increasingly leveraging technology to improve patient care, strengthen regulatory compliance, accelerate research, and optimise operational efficiency. The sector demands secure, reliable, and scalable technology solutions that enable organisations to manage sensitive healthcare information while improving collaboration across clinical, administrative, and research environments.

MethodHub supports hospitals, healthcare providers, pharmaceutical companies, biotechnology organisations, medical device manufacturers, and life sciences enterprises through a comprehensive portfolio of consulting, enterprise applications, cloud engineering, cybersecurity, data management, and Artificial Intelligence enabled solutions.

The Company's adherence to internationally recognised quality standards and HIPAA compliance enables healthcare organisations to manage Protected Health Information securely while meeting stringent regulatory requirements. MethodHub also supports customers in integrating enterprise systems, improving data accessibility, strengthening cybersecurity, and enhancing operational visibility across healthcare ecosystems.

By combining technology expertise with an understanding of healthcare operations, MethodHub enables organisations to improve service delivery, optimise business processes, and create connected healthcare environments that support better patient outcomes and operational effectiveness.

OIL AND GAS / ENERGY

The Oil and Gas and Energy sector operates within a dynamic business environment characterised by large scale operations, distributed assets, complex supply chains, and increasing focus on operational efficiency, sustainability, and regulatory compliance. Organisations require technology partners capable of supporting business critical operations while enabling innovation across exploration, production, refining, distribution, and energy management.

MethodHub delivers technology consulting, enterprise applications, cloud engineering, infrastructure services, cybersecurity, data management, and operational support that enable energy organisations to modernise technology environments and improve business performance.

The Company's solutions assist customers in integrating enterprise systems, strengthening operational visibility, improving asset management, enhancing workforce productivity, and enabling informed decision-making through reliable access to business data.

MethodHub's experience in supporting leading organisations within the energy sector has strengthened its understanding of the industry's operational priorities, enabling the Company to deliver technology solutions that support efficiency, resilience, and long-term business growth.

AUTOMOTIVE AND TRANSPORT

The Automotive and Transport industry is evolving rapidly with advances in connected technologies, intelligent manufacturing, electrification, supply chain integration, and customer mobility solutions. Organisations are investing in modern technology platforms to improve production efficiency, optimise logistics, enhance customer experiences, and strengthen operational performance across the value chain.

MethodHub supports automotive manufacturers, component suppliers, mobility service providers, logistics organisations, and transportation companies through consulting, enterprise applications, cloud engineering, cybersecurity, infrastructure services, and data-driven solutions.

The Company works closely with customers to improve manufacturing operations, optimise supply chain processes, integrate enterprise applications, strengthen operational visibility, and enable efficient collaboration across business functions. By combining engineering capabilities with technology expertise, MethodHub helps organisations respond to changing market demands while maintaining operational discipline.

As mobility ecosystems continue to evolve, the Company remains focused on delivering technology solutions that improve business agility, operational efficiency, and customer value.

TELECOM AND TECHNOLOGY INFRASTRUCTURE

Telecommunications providers and technology infrastructure organisations operate within highly competitive environments where reliability, scalability, and operational efficiency are essential. Increasing data consumption, cloud adoption, connected devices, and evolving communication technologies require organisations to continuously strengthen their technology capabilities while maintaining secure and resilient infrastructure.

MethodHub supports telecommunications companies, network service providers, technology infrastructure organisations, and digital service providers through consulting, cloud engineering, enterprise applications, cybersecurity, infrastructure management, and managed services.

The Company's capabilities enable customers to modernise technology platforms, optimise infrastructure performance, improve network operations, strengthen cybersecurity, and support business continuity across increasingly complex technology environments.

By combining technical expertise with practical implementation capabilities, MethodHub assists organisations in improving operational performance while supporting future technology growth.

IT CONSULTING

Information Technology continues to be one of the most dynamic sectors of the global economy, with organisations seeking specialised expertise to accelerate technology adoption, improve operational efficiency, and support business growth. MethodHub's IT Consulting practice provides strategic advisory, technology implementation, systems integration, engineering services, and managed support across a broad range of enterprise technologies.

The Company works with customers throughout the technology lifecycle, beginning with business consulting and solution planning through implementation, integration, operational support, and ongoing optimisation. Its multidisciplinary teams combine business understanding with technical expertise to develop solutions that align with customer objectives while supporting sustainable growth.

MethodHub's consulting capabilities extend across cloud engineering, enterprise applications, data and Artificial Intelligence, cybersecurity, IT infrastructure, digital engineering, and workforce solutions. This integrated approach enables customers to engage with a trusted technology partner capable of delivering comprehensive services through a single engagement model.

By combining industry knowledge, technology expertise, and global delivery capabilities, MethodHub continues to support organisations in navigating an increasingly complex technology landscape. The Company's diversified presence across these six industry verticals enables it to create lasting customer relationships while strengthening its position as a trusted provider of technology consulting, engineering, and business solutions across domestic and international markets.

TECHNOLOGY EXPERTISE

MethodHub Software Limited delivers a comprehensive portfolio of technology services designed to help organisations modernise their technology landscape, improve operational efficiency, strengthen business resilience, and accelerate innovation. The Company's service portfolio combines consulting expertise, engineering capabilities, enterprise technologies, and industry knowledge to provide integrated solutions that address the evolving needs of businesses across multiple sectors.

Rather than offering standalone technology services, MethodHub adopts a collaborative approach where multiple capabilities are combined to deliver end-to-end business solutions. This integrated service model enables customers to engage with a single technology partner capable of supporting strategy, implementation, operations, and long-term technology management.

The Company's core service offerings include Cloud Engineering, Data and AI Services, Cybersecurity, ERP and CRM Integration, IT Infrastructure, and Recruitment Solutions.

Industry Horizontal Performance

FY 2026 · All figures in ₹ Thousands and %

DATA & AI	CLOUD SERVICES	RECRUITMENT DELIVERY	INFRASTRUCTURE	ERP&CRM
₹14,92,864	₹7,02,059	₹5,53,640	₹3,39,645	₹1,54,077
44.85%	21.09%	16.63%	10.20%	4.63%

CYBER SECURITY	COMBINED OFFERINGS	TOTAL
₹49,932	₹36,611	₹33,28,829
1.50%	1.10%	100%

Industry Horizontal

FY 2026 Sales Breakdown (In Thousands and %)

Data & AI	₹14,92,864 (44.85%)
Cloud Services	₹7,02,059 (21.09%)
Recruitment Delivery	₹5,53,640 (16.63%)
Infrastructure	₹3,39,645 (10.20%)
ERP&CRM	₹1,54,077 (4.63%)
Cyber Security	₹49,932 (1.50%)
Combined Offerings	₹36,611 (1.10%)
Total Revenue from Operations	**₹33,28,829**

Industry Horizontal

FY 2026 Sales Breakdown (In Thousands and %)

PARTICULARS	SUM OF SALES IN INR	% TO REVENUE FROM OPERATIONS
Data & AI	14,92,864	44.85%
Cloud Services	7,02,059	21.09%
Recruitment Delivery	5,53,640	16.63%
Infrastructure	3,39,645	10.20%
ERP&CRM	1,54,077	4.63%
Cyber Security	49,932	1.50%
Combined Offerings	36,611	1.10%
Total	**33,28,829**	**100%**

CLOUD ENGINEERING

Cloud technology has become an essential enabler of business agility, scalability, and operational efficiency. As organisations continue to modernise their technology environments, the demand for secure, resilient, and flexible cloud solutions continues to grow. MethodHub's Cloud Engineering practice helps organisations adopt cloud technologies that support business growth while improving performance, security, and operational flexibility.

The Company's cloud services cover the complete lifecycle of cloud adoption, beginning with strategic consulting and architecture planning, followed by migration, implementation, integration, optimisation, and ongoing management. MethodHub assists customers in selecting cloud environments that align with their business objectives while ensuring seamless transition from traditional infrastructure to modern cloud platforms.

MethodHub possesses expertise across public, private, and hybrid cloud environments, enabling organisations to build technology ecosystems that support business continuity, application performance, and future scalability. Its cloud professionals work closely with customers to modernise enterprise workloads, optimise infrastructure utilisation, improve application availability, and simplify technology management.

The Company also supports cloud governance, infrastructure automation, workload optimisation, cloud security, monitoring, disaster recovery, and managed cloud operations. These capabilities enable organisations to maximise the value of their cloud investments while maintaining operational stability and regulatory compliance.

Through strategic alliances with leading cloud technology providers, MethodHub delivers cloud solutions that strengthen digital capabilities, improve business responsiveness, and create a strong foundation for future innovation.

DATA AND AI SERVICES

Data has become one of the most valuable business assets for modern enterprises. Organisations increasingly rely on trusted, well-governed, and accessible data to improve decision-making, optimise operations, and identify new business opportunities. MethodHub's Data and AI Services practice enables customers to transform enterprise data into meaningful business insights through modern data engineering, analytics, automation, and intelligent technologies.

The Company's capabilities span the entire data lifecycle, including data integration, migration, engineering, warehousing, governance, quality management, visualisation, advanced analytics, and Artificial Intelligence enabled solutions. MethodHub helps organisations consolidate data from multiple business systems, improve data accessibility, establish reliable information platforms, and enable informed decision-making across business functions.

Beyond data engineering, the Company supports organisations in applying Artificial Intelligence and Machine Learning technologies to enhance business processes, improve forecasting, strengthen operational planning, and automate repetitive activities. These solutions are developed with a strong focus on business relevance, ensuring that technology supports measurable organisational outcomes.

MethodHub also assists customers in establishing modern data platforms that support reporting, predictive analytics, and enterprise intelligence while maintaining data integrity, security, and regulatory compliance. Through a combination of technology expertise and business understanding, the Company enables organisations to derive greater value from their information assets.

CYBERSECURITY

Information security has become a critical priority for organisations operating in an increasingly connected digital environment. As cyber threats continue to evolve, businesses require comprehensive security strategies that protect information assets while supporting uninterrupted operations and regulatory compliance.

MethodHub's Cybersecurity practice provides organisations with a broad range of services designed to strengthen security posture, reduce organisational risk, and improve resilience against emerging cyber threats.
The Company's cybersecurity capabilities include security consulting, risk assessments, vulnerability assessment and penetration testing, governance, compliance support, identity and access management, security monitoring, incident response planning, and managed security services.

MethodHub works closely with customers to identify vulnerabilities, assess security risks, strengthen infrastructure protection, and establish security practices aligned with recognised international standards. By integrating cybersecurity into technology environments from the initial stages of implementation, the Company enables organisations to safeguard business operations while supporting secure technology adoption.

Supported by internationally recognised certifications including ISO/IEC 27001:2022 and SOC 2 Type II, MethodHub demonstrates its commitment to maintaining robust information security practices across its own operations while helping customers strengthen their security environments.

ERP AND CRM INTEGRATION

Enterprise applications play a central role in managing business operations, customer relationships, finance, procurement, supply chain, human resources, and organisational performance. As enterprises continue to modernise business processes, seamless integration between these applications has become increasingly important.

MethodHub's ERP and CRM Integration services enable organisations to implement, integrate, modernise, and optimise enterprise application environments that support efficient business operations and informed decision-making.

The Company assists customers in integrating enterprise resource planning systems, customer relationship management platforms, financial management applications, procurement systems, human capital management solutions, and other enterprise technologies into unified business environments.

Its multidisciplinary teams support organisations throughout the application lifecycle, including consulting, implementation, customisation, integration, migration, upgrades, testing, user adoption, and ongoing application support.

MethodHub's integration capabilities improve information flow across business functions, eliminate operational silos, enhance reporting, and strengthen collaboration throughout the enterprise. By enabling seamless interaction between enterprise applications, the Company helps customers improve productivity, optimise business processes, and create more connected organisations.

IT INFRASTRUCTURE

Reliable technology infrastructure forms the foundation of every successful digital enterprise. MethodHub's IT Infrastructure practice enables organisations to design, implement, manage, and optimise technology environments that support business continuity, operational efficiency, and long-term growth.

The Company's infrastructure services encompass servers, storage, networking, virtualisation, workplace technologies, endpoint management, infrastructure monitoring, cloud connectivity, backup solutions, disaster recovery, and managed infrastructure operations.

MethodHub assists customers in modernising legacy infrastructure, improving system availability, enhancing operational resilience, and creating scalable technology environments capable of supporting evolving business requirements. Its infrastructure professionals work closely with customers to develop secure, resilient, and high performing technology ecosystems that align with business objectives.

By combining infrastructure expertise with cloud engineering, cybersecurity, and enterprise applications, MethodHub delivers integrated infrastructure solutions that support modern enterprise operations while reducing operational complexity.

FULFILMENT SERVICES

People remain one of the most valuable assets of every organisation. As technology continues to evolve rapidly, access to skilled professionals has become a key driver of business success. MethodHub's Recruitment Solutions practice enables organisations to identify, attract, and retain qualified technology talent across a broad range of business and technical disciplines. The Company provides comprehensive recruitment services that support permanent hiring, contract staffing, project-based resource deployment, recruitment process outsourcing, executive search, workforce planning, and talent acquisition consulting.

Leveraging an extensive talent network, structured recruitment methodologies, technology enabled sourcing capabilities, and experienced recruitment professionals, MethodHub delivers skilled resources across cloud technologies, enterprise applications, cybersecurity, software engineering, data engineering, Artificial Intelligence, infrastructure services, quality assurance, project management, and business consulting.

MethodHub's recruitment capabilities are closely integrated with its technology services, enabling customers to access both specialised consulting expertise and skilled technology professionals through a single engagement model. This integrated approach provides organisations with greater flexibility, faster resource mobilisation, and improved workforce scalability while supporting long term business objectives.

AN INTEGRATED SERVICE PORTFOLIO

The true strength of MethodHub's business model lies not only in the breadth of its service offerings but in the ability to combine these capabilities into integrated business solutions. Cloud Engineering, Data and AI Services, Cybersecurity, ERP and CRM Integration, IT Infrastructure, and Recruitment Solutions are designed to complement one another, enabling customers to address complex business challenges through a unified technology strategy.

BalinX – ARTIFICIAL INTELLIGENCE PLATFORM

As part of its long-term strategic direction, MethodHub Software Limited introduced BalinX, a unified Artificial Intelligence ecosystem that brings together the Company's AI-based products and intelligent business solutions under a single strategic identity. BalinX represents MethodHub's vision of combining technology, domain expertise, and business knowledge to create solutions that address practical business challenges across multiple industries.

Rather than developing generic Artificial Intelligence applications, BalinX has been structured around industry-specific and business function oriented solution pillars. This approach enables organisations to adopt intelligent technologies that are aligned with their operational requirements, regulatory environment, and business priorities. By combining domain expertise with advanced analytics, automation, enterprise data, and intelligent decision support, BalinX complements MethodHub's consulting and technology services while creating new opportunities for customers to improve efficiency, productivity, and business performance.

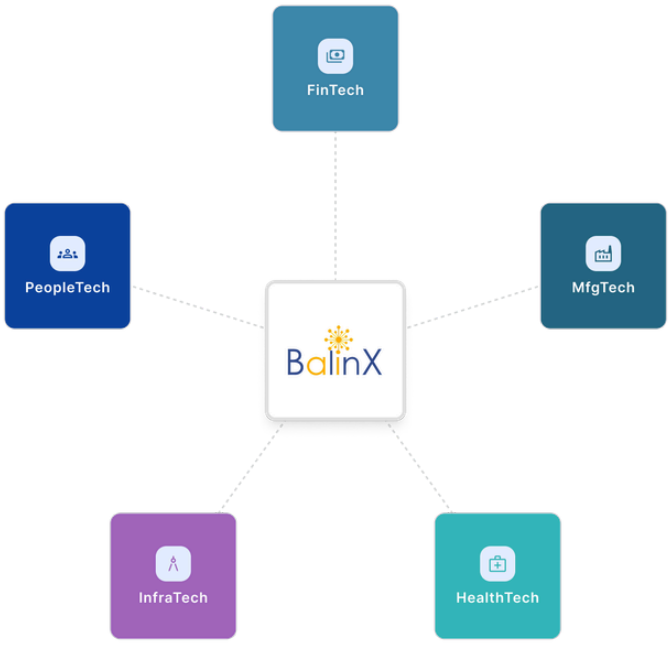
The BalinX ecosystem is designed to support organisations across five strategic domains, each addressing a distinct segment of the enterprise landscape.

FinTech

The financial services industry is experiencing rapid change driven by evolving customer expectations, regulatory requirements, digital payments, fraud prevention, and the increasing demand for intelligent financial services. BalinX FinTech has been developed to support banks, financial institutions, insurance providers, and financial technology organisations in responding to these changing business requirements through Artificial Intelligence enabled solutions.

FinTech combines intelligent automation, advanced analytics, predictive insights, and data-driven decision support to enhance financial operations while improving customer engagement and operational efficiency. The platform assists organisations in strengthening risk assessment, improving compliance processes, streamlining financial operations, supporting fraud detection, and enabling more informed business decisions.

By integrating seamlessly with enterprise systems and digital banking environments, FinTech enables financial institutions to modernise operations while maintaining security, governance, and regulatory compliance. The solution reflects MethodHub's understanding of the financial services industry and its commitment to developing intelligent technologies that create measurable business value.



MfgTech

Manufacturing organisations are increasingly embracing intelligent technologies to improve productivity, strengthen quality, optimise supply chains, and enhance operational visibility. BalinX MfgTech has been developed to support manufacturers in integrating Artificial Intelligence into business operations while improving efficiency across the manufacturing value chain.

The platform combines production intelligence, operational analytics, automation, and business insights to support informed decision-making across manufacturing environments. By connecting enterprise data with operational processes, MfgTech enables organisations to improve production planning, optimise resource utilisation, monitor operational performance, and strengthen supply chain coordination.

MfgTech complements MethodHub's consulting, enterprise applications, cloud engineering, and data services, providing manufacturers with intelligent capabilities that support operational excellence while improving responsiveness to changing market conditions.

The platform has been designed with sufficient flexibility to support manufacturers across diverse industry segments, enabling organisations to adopt Artificial Intelligence in a practical and scalable manner.

HealthTech

Healthcare organisations operate within highly regulated environments where timely access to information, operational efficiency, patient care, and data security remain critical priorities. BalinX HealthTech has been developed to support healthcare providers, pharmaceutical organisations, life sciences companies, and health technology enterprises through intelligent solutions designed specifically for the healthcare ecosystem.

The platform combines Artificial Intelligence, analytics, automation, and enterprise data to improve operational visibility, support clinical and administrative decision-making, strengthen compliance, and enhance collaboration across healthcare organisations.
HealthTech complements MethodHub's Healthcare and Life Sciences consulting capabilities by providing intelligent technologies that assist organisations in improving service delivery, streamlining business processes, managing healthcare information securely, and enhancing operational performance.

Designed with scalability and regulatory considerations in mind, HealthTech supports healthcare organisations as they continue to modernise operations while maintaining high standards of quality, privacy, and information security.

InfraTech

Technology infrastructure forms the backbone of every modern enterprise. As organisations continue to expand cloud environments, hybrid infrastructure, enterprise applications, and digital workplaces, the ability to manage technology operations efficiently becomes increasingly important.

BalinX InfraTech has been designed to support intelligent infrastructure management by combining Artificial Intelligence with operational monitoring, automation, analytics, and predictive capabilities. The platform assists organisations in improving infrastructure visibility, identifying operational risks, enhancing system performance, and supporting proactive technology management.

InfraTech complements MethodHub's IT Infrastructure, Cloud Engineering, and Cybersecurity services by enabling organisations to strengthen operational resilience, improve service availability, optimise infrastructure utilisation, and enhance decision-making across technology environments.

As enterprises continue to modernise their technology landscape, InfraTech provides an intelligent layer that supports greater operational efficiency while reducing complexity across infrastructure operations.

PeopleTech

People remain central to every successful organisation. As businesses continue to evolve, organisations require intelligent solutions that support workforce planning, talent acquisition, employee engagement, organisational productivity, and informed human resource decision-making.

BalinX PeopleTech has been developed to enhance people-related processes through intelligent automation, workforce analytics, and data-driven insights. The platform supports organisations in improving recruitment activities, talent management, workforce planning, employee experiences, and operational efficiency across human resource functions.

PeopleTech aligns closely with MethodHub's Recruitment Solutions and consulting services by combining technology with practical business understanding. The platform enables organisations to make more informed workforce decisions while simplifying administrative activities and improving visibility across the employee lifecycle.

As organisations increasingly recognise the importance of people analytics and workforce intelligence, PeopleTech provides a modern platform that supports more effective talent management while enhancing organisational productivity.

A UNIFIED ARTIFICIAL INTELLIGENCE ECOSYSTEM

While each BalinX solution addresses the unique requirements of a specific industry or business function, the products are built upon a common philosophy of delivering practical, business-focused Artificial Intelligence solutions. Together, FinTech, MfgTech, HealthTech, InfraTech and PeopleTech create a unified ecosystem that enables organisations to leverage intelligent technologies across multiple aspects of their operations.

This combination of vertical solutions and horizontal capabilities allows MethodHub to support customers with both industry-specific intelligence and enterprise-wide AI adoption. Some BalinX offerings are designed as comprehensive solutions addressing broader business needs, while others focus on targeted use cases that solve specific operational challenges. This balanced approach provides organisations with the flexibility to adopt Artificial Intelligence in a manner that aligns with their strategic priorities and business maturity.

As MethodHub continues to strengthen its capabilities as an AI-driven solutions and products company, BalinX will remain central to the Company's innovation journey. The ecosystem reflects MethodHub's commitment to developing intelligent solutions that combine domain expertise, enterprise technology, data, and automation to create meaningful business outcomes. By integrating these products with its consulting, engineering, cloud, cybersecurity, and enterprise application services, MethodHub delivers a comprehensive portfolio that enables customers to embrace the opportunities presented by the next generation of intelligent technologies.

STRATEGIC PARTNER ECOSYSTEM

MethodHub Software Limited believes that delivering meaningful business outcomes requires more than internal capabilities alone. As technology continues to evolve at an unprecedented pace, organisations increasingly seek solution providers that can combine domain expertise with proven technologies, specialised platforms, and innovative products. Recognising this, MethodHub has established a growing ecosystem of strategic partners that complements its consulting, engineering, cloud, cybersecurity, data, enterprise application, and Artificial Intelligence capabilities.

The Company's partner ecosystem enables MethodHub to extend the value delivered to customers by integrating specialised platforms, industry expertise, and emerging technologies into its service portfolio. Rather than functioning as independent technology providers, these partnerships are carefully aligned with MethodHub's business strategy, allowing customers to benefit from complementary solutions delivered through a unified engagement model.

Each partnership has been established with a specific objective of strengthening customer capabilities, accelerating solution delivery, enhancing operational efficiency, or enabling access to specialised technologies. Together, these collaborations reinforce MethodHub's ability to provide comprehensive business solutions across multiple industries while supporting its long-term vision of becoming an AI-driven solutions and products company.

AppLegos

AppLegos strengthens MethodHub's ability to deliver modern enterprise applications and digital business solutions through a modular and scalable technology approach. The partnership supports organisations in accelerating application development, improving business process integration, and enhancing operational efficiency by leveraging reusable technology components and modern application practices.

By combining AppLegos' capabilities with MethodHub's consulting and engineering expertise, customers benefit from faster solution implementation, greater flexibility, and improved alignment between technology investments and business objectives.

Green Futurz

Green Futurz complements MethodHub's commitment to enabling sustainable and responsible business practices through technology. The partnership focuses on helping organisations integrate sustainability objectives into their business operations by leveraging intelligent technologies, digital monitoring, and data-driven insights.

Together, MethodHub and Green Futurz support organisations in improving environmental reporting, strengthening operational visibility, and enabling more informed decision-making while supporting long term sustainability initiatives.

Factirize

Factirize enhances MethodHub's capabilities within the manufacturing sector by providing specialised solutions that support connected manufacturing, operational visibility, production optimisation, and intelligent factory operations.

The collaboration enables manufacturing organisations to integrate enterprise systems with production environments, improve operational efficiency, strengthen supply chain coordination, and enhance decision-making across manufacturing processes. Factirize complements MethodHub's Manufacturing consulting, Cloud Engineering, Data Services, and Artificial Intelligence capabilities by extending technology deeper into industrial operations.

CXSphere

Delivering exceptional customer experiences has become a key differentiator across industries. Through its partnership with CXSphere, MethodHub strengthens its ability to help organisations improve customer engagement, service delivery, and relationship management.

CXSphere provides intelligent capabilities that enable organisations to better understand customer interactions, improve communication channels, optimise service operations, and create more personalised customer experiences. Combined with MethodHub's consulting and enterprise application expertise, the partnership enables organisations to strengthen customer relationships while improving business performance.

AIROI

As Artificial Intelligence initiatives increasingly require measurable business outcomes, AIROI supports organisations in evaluating the effectiveness and business value of AI adoption. The platform enables enterprises to assess performance, monitor business impact, and improve visibility into Artificial Intelligence initiatives.

Integrated with MethodHub's consulting and BalinX ecosystem, AIROI enables organisations to align AI initiatives with strategic business objectives while supporting informed decision-making and operational accountability.

AIQoD

High-quality data forms the foundation of every successful Artificial Intelligence initiative. Through AIQoD, MethodHub strengthens its capabilities in data quality management, governance, and information reliability, enabling organisations to establish trusted data environments before implementing advanced analytics and Artificial Intelligence solutions.

The partnership supports customers in improving data consistency, strengthening governance practices, enhancing information accuracy, and creating reliable data foundations that enable more effective business intelligence and enterprise decision-making.

DataFoundry

DataFoundry enhances MethodHub's Data and AI Services by providing a modern enterprise data platform that enables organisations to build trusted, scalable, and business-ready data ecosystems. The platform supports enterprises in integrating data from multiple sources, modernising legacy data environments, improving governance, and establishing a strong foundation for analytics and Artificial Intelligence.

By combining DataFoundry with MethodHub's expertise in data engineering, cloud technologies, analytics, and enterprise integration, organisations are able to improve data accessibility, strengthen reporting capabilities, and create reliable information platforms that support informed decision-making across the enterprise.

The partnership reflects MethodHub's commitment to helping customers unlock greater value from enterprise data while enabling the successful adoption of intelligent technologies.

iTuring

iTuring complements MethodHub's Artificial Intelligence portfolio by providing advanced enterprise AI capabilities that support intelligent automation, predictive analytics, model governance, and responsible AI adoption. The platform enables organisations to accelerate the development and deployment of Artificial Intelligence solutions while maintaining transparency, governance, and operational control.

Integrated with the BalinX ecosystem and MethodHub's consulting capabilities, iTuring enables customers to build scalable AI solutions that address complex business challenges across industries including Banking, Financial Services and Insurance, Healthcare, Manufacturing, and Enterprise Technology.

Together, MethodHub and iTuring provide organisations with a balanced approach to Artificial Intelligence that combines innovation with governance, enabling customers to adopt intelligent technologies with greater confidence.

HOW THE ECOSYSTEM CREATES VALUE

ONE INTEGRATED ECOSYSTEM

Key Performance Highlights - Creating Value Through Customer Success

CUSTOMER SUCCESS	DELIVERY	INNOVATION	ORGANISATION
Long-term relationships and repeat engagements	Disciplined execution and programme governance	Data, AI, BalinX and proprietary platforms	People, governance, security and compliance

INTRODUCTION

The year under review marked another important milestone in MethodHub Software Limited's journey as a trusted global technology partner. Amid rapid advances in Artificial Intelligence, cloud modernisation, and secure digital ecosystems, the Company continued to strengthen its capabilities while remaining focused on delivering measurable business value to customers.

MethodHub continued to combine technology expertise with business understanding, supporting customers across advisory, consulting, implementation, managed services, and operational support. Customer confidence remained a key strength, with existing relationships expanding through repeat engagements and strategic programmes, alongside new opportunities across BFSI, Healthcare and Life Sciences, Oil and Gas, Automotive, Telecommunications, Manufacturing, and Enterprise Technology.

A defining development during the year was the advancement of the Company's Artificial Intelligence strategy through the introduction of BalinX, providing a unified identity for its AI initiatives and industry-oriented intelligent solutions. This initiative supports MethodHub's strategic direction towards becoming an AI-driven solutions and products company.

The Company also continued to strengthen its people capabilities through learning, technical certifications, leadership development, talent acquisition, and employee engagement. These initiatives supported the delivery of increasingly sophisticated customer programmes and strengthened the organisation's ability to respond to evolving technology requirements.

MethodHub maintained its focus on quality, information security, privacy, and governance through its internationally recognised certifications, including ISO 9001:2015, ISO/IEC 27001:2022, SOC 2 Type II, and HIPAA-compliant processes and controls, reinforcing customer confidence and supporting consistent service delivery across its operating markets.

KEY MESSAGE

The year's performance was driven by customer confidence, disciplined execution, expanding AI capabilities, investment in people, and strong governance and security practices.

CUSTOMER SUCCESS AND DELIVERY EXCELLENCE

Customer success remains the cornerstone of MethodHub's business philosophy. Every engagement undertaken by the Company is guided by a commitment to understanding customer objectives, delivering reliable technology solutions, and building long-term relationships based on trust, transparency, and measurable business outcomes. This approach has enabled MethodHub to establish itself as a preferred technology partner for organisations seeking not only technical expertise but also a deep understanding of industry-specific challenges and operational priorities.

During the year, MethodHub successfully executed a broad portfolio of strategic technology engagements spanning Banking, Financial Services and Insurance, Healthcare and Life Sciences, Oil and Gas, Manufacturing, Automotive, Telecommunications, and Enterprise Technology. These engagements reflected the diversity of the Company's capabilities while demonstrating its ability to support customers across multiple stages of their technology transformation journeys.

One of the defining characteristics of the Company's delivery model is its ability to integrate consulting, engineering, cloud technologies, cybersecurity, enterprise applications, infrastructure management, and data services into a unified customer experience. This integrated approach enables MethodHub to address complex business challenges through solutions that combine technology expertise with operational insight, creating value that extends well beyond individual project deliverables.

The Company's customer engagements during the year encompassed enterprise application modernisation, cloud migration, infrastructure transformation, managed services, cybersecurity, customer experience enhancement, enterprise integration, platform engineering, Artificial Intelligence, and data-driven business solutions. Each engagement was executed with a strong emphasis on governance, collaboration, quality assurance, and business continuity, ensuring that customers achieved sustainable outcomes aligned with their strategic objectives.

MethodHub's continued focus on delivery excellence has resulted in stronger customer relationships, repeat business opportunities, and an expanding presence across key industry sectors. The Company's ability to consistently deliver high-quality technology services has positioned it as a trusted partner capable of supporting organisations through changing business environments and increasingly complex technology landscapes.

MethodHub's ability to deliver consistent business value is founded on a delivery philosophy that places customer objectives at the centre of every engagement. Rather than approaching projects as standalone technology implementations, the Company works closely with customers to understand their strategic priorities, operational challenges, regulatory requirements, and long-term business goals. This collaborative approach enables MethodHub to deliver solutions that create measurable operational improvements while establishing enduring customer relationships built on trust and accountability.

ENGAGEMENT	HIGHLIGHT
Credit Risk Modernisation	Enhanced risk assessment through improved data integration, modern application architecture and streamlined workflows.
Salesforce Transformation	Strengthened customer relationship management, sales processes, enterprise integration and customer engagement.
Enterprise Platform Modernisation	Improved application integration, system performance, operational processes and scalability.
Contact Centre Transformation	Enabled seamless customer communication, workforce productivity and operational visibility.
IT Service Management (ITSM)	Improved governance, service delivery, incident management and operational control.
Home Warranty Platform Enhancement	Supported application performance, business process integration and customer service operations.
AI-enabled Image Recognition	Applied intelligent image analysis to automate processing, improve accuracy and support faster decisions.

During the year, the Company continued to strengthen its position across the Banking, Financial Services and Insurance (BFSI) sector through the successful execution of several enterprise transformation programmes. Financial institutions increasingly face the dual challenge of modernising legacy technology environments while meeting evolving customer expectations, regulatory obligations, and security requirements. Leveraging its expertise in enterprise applications, cloud technologies, data management, and cybersecurity, MethodHub supported customers in modernising mission-critical systems without disrupting business continuity.

Among the notable engagements was the successful execution of a Credit Risk modernisation programme for a leading financial institution. The engagement focused on enhancing the customer's risk assessment capabilities through improved data integration, modern application architecture, and streamlined operational workflows. By strengthening the underlying technology platform, the programme enabled faster access to business information, improved reporting accuracy, and greater operational visibility, thereby supporting more informed decision-making across the organisation.

The Company also played a significant role in delivering Salesforce transformation initiatives that enhanced customer relationship management capabilities, improved sales processes, and strengthened customer engagement. By integrating Salesforce with enterprise applications and business processes, MethodHub enabled customers to establish a more connected digital ecosystem that supports operational efficiency while delivering a more consistent customer experience.

Enterprise platform modernisation remained another important area of customer engagement during the year. Many organisations continue to operate complex technology landscapes that have evolved over several years through multiple applications and disconnected systems. MethodHub assisted customers in modernising these environments by improving application integration, strengthening system performance, simplifying operational processes, and enhancing scalability. These programmes not only reduced technology complexity but also established a stronger foundation for future digital initiatives.

The Company's capabilities were equally evident in the delivery of Contact Centre transformation programmes, where intelligent technologies and modern enterprise applications were implemented to improve customer interactions and service delivery. These initiatives focused on enabling seamless communication across multiple customer touchpoints while enhancing workforce productivity and operational visibility. By combining technology with process optimisation, MethodHub helped organisations improve responsiveness and deliver a more efficient customer service experience.

Another significant achievement during the year was the successful implementation of IT Service Management (ITSM) solutions for enterprise customers seeking to improve governance, service delivery, and operational control across their technology environments. These programmes introduced structured service management practices, enhanced visibility into technology operations, improved incident management processes, and strengthened overall service performance. The successful execution of these engagements further demonstrated MethodHub's ability to combine operational expertise with enterprise technology solutions.

The Company also supported customers through Home Warranty platform enhancement initiatives, enabling improvements to application performance, business process integration, and customer service operations. These enhancements contributed towards greater operational efficiency while supporting future scalability as customer requirements continue to evolve.

Artificial Intelligence became increasingly embedded within customer engagements throughout the year. One notable example involved the implementation of an AI-enabled Image Recognition solution, where intelligent technologies were applied to automate image analysis, improve processing accuracy, and support faster business decisions. This engagement demonstrated MethodHub's practical approach towards Artificial Intelligence, focusing on solving specific business challenges rather than implementing technology for its own sake. By integrating AI capabilities into existing enterprise processes, the Company enabled customers to achieve tangible productivity improvements while enhancing operational effectiveness.

MethodHub's experience within the Healthcare and Life Sciences sector also continued to expand through the delivery of secure, compliant, and reliable technology solutions. Healthcare organisations require technology environments that not only support operational efficiency but also maintain stringent standards for privacy, security, and regulatory compliance. Leveraging its quality systems and internationally recognised certifications, the Company successfully supported healthcare customers through enterprise application services, cloud technologies, infrastructure management, cybersecurity, and operational support. These engagements enabled customers to modernise critical technology systems while maintaining uninterrupted service delivery and protecting sensitive healthcare information.

Across the Manufacturing, Automotive, Telecommunications, and Enterprise Technology sectors, MethodHub continued to support customers through technology programmes that improved operational visibility, enhanced enterprise integration, strengthened infrastructure resilience, and enabled greater business agility. These engagements reflected the Company's ability to adapt its consulting and delivery capabilities to the specific operational requirements of different industries while maintaining a consistent focus on customer outcomes.

Beyond the successful execution of individual programmes, MethodHub's delivery organisation continued to strengthen the governance mechanisms that underpin every customer engagement. Structured programme governance, proactive stakeholder communication, clearly defined delivery milestones, risk management practices, and robust quality assurance processes enabled the Company to consistently deliver projects aligned with customer expectations. This disciplined approach has become a defining characteristic of MethodHub's delivery model and contributes significantly to the confidence that customers place in the organisation.

An equally important contributor to customer success has been the Company's global delivery model, which leverages specialised capabilities across its delivery centres in Bengaluru, Chennai, Hyderabad, Mohali, Alpharetta, and Mississauga. This integrated delivery network enables MethodHub to combine local customer engagement with global execution capabilities, ensuring access to specialised skills, improved responsiveness, and efficient programme management across multiple time zones. Close collaboration between these locations allows the Company to deliver seamless services while maintaining consistent quality standards and operational governance.

Throughout the year, MethodHub also continued to strengthen customer relationships through its commitment to continuous engagement beyond project completion. Dedicated account management, ongoing operational support, managed services, periodic technology assessments, and strategic advisory engagements enabled the Company to evolve from a technology service provider into a trusted long-term business partner. This relationship-driven approach has contributed to high levels of customer retention, repeat business opportunities, and the expansion of existing engagements across multiple service areas.

IT INFRASTRUCTURE EXCELLENCE AND PROJECT DELIVERY EXCELLENCE

Building a Resilient Technology Foundation for Global Delivery

In today's technology-driven business environment, enterprise infrastructure has evolved beyond its traditional role of supporting business operations. It has become the foundation upon which organisations build innovation, customer experiences, business resilience, cybersecurity, and future growth. As enterprises continue to modernise their technology landscape, there is an increasing expectation for infrastructure environments that are secure, scalable, intelligent, and capable of supporting rapidly changing business requirements.

Recognising this shift, MethodHub Software Limited continued to strengthen its Infrastructure Services portfolio during the year by expanding capabilities across Cloud, Data & AI, Cybersecurity, ERP/CRM, IT Infrastructure, Recruitment and Managed Services. Through a combination of technical expertise, operational discipline, and customer-centric execution, the Company successfully supported organisations in modernising critical technology environments while ensuring uninterrupted business operations.

MethodHub's infrastructure capabilities are delivered through an integrated service model that combines consulting, implementation, migration, optimisation, monitoring, and managed operations. Rather than treating infrastructure as an isolated technology function, the Company works closely with customers to align technology investments with broader business objectives, enabling organisations to build resilient digital foundations capable of supporting long-term growth.

Throughout the year, enterprise cloud adoption continued to accelerate across industries. Organisations increasingly sought flexible technology environments capable of supporting business agility, operational efficiency, and evolving customer expectations. In response, MethodHub expanded its expertise across Microsoft Azure, Oracle Cloud Infrastructure (OCI), VMware, and hybrid cloud ecosystems, enabling customers to transition from legacy infrastructure to modern cloud platforms with minimal disruption.

The Company's cloud engineering teams successfully supported customers through cloud assessments, migration planning, infrastructure deployment, workload optimisation, and post-implementation support. These initiatives enabled customers to improve infrastructure scalability, optimise resource utilisation, enhance application performance, and reduce operational complexity while maintaining security and governance across cloud environments.

Hybrid cloud adoption also remained a significant focus area. Many enterprises continue to operate mixed technology environments where on-premises infrastructure coexists with public and private cloud platforms. MethodHub assisted customers in integrating these environments through carefully planned migration strategies, secure connectivity, workload optimisation, and centralised infrastructure management. This balanced approach allowed organisations to modernise technology investments while preserving existing business-critical systems.

Managed Infrastructure Services continued to represent one of the Company's core strengths. MethodHub provided comprehensive support across enterprise servers, storage platforms, network infrastructure, virtualisation environments, workplace technologies, and cloud operations. Through structured monitoring, proactive maintenance, incident management, and operational governance, the Company ensured that customer environments remained stable, secure, and highly available.

One of the notable achievements during the year was the continued expansion of Network Managed Services capabilities. Supporting enterprise-scale network environments requires continuous monitoring, rapid incident response, effective change management, and disciplined operational governance. MethodHub's infrastructure specialists successfully managed complex network operations while maintaining service continuity, improving operational visibility, and supporting business-critical communications across geographically distributed environments.

Infrastructure resilience remained another strategic priority throughout the year. As organisations increasingly depend upon uninterrupted digital operations, the importance of business continuity planning has grown significantly. MethodHub assisted customers in strengthening disaster recovery capabilities through resilient infrastructure architecture, backup strategies, recovery planning, and high-availability solutions. These initiatives reduced operational risk while ensuring that customers could maintain critical business services during unexpected disruptions.

Cybersecurity continued to be closely integrated within every infrastructure engagement. Rather than viewing security as a separate activity performed after implementation, MethodHub incorporated secure infrastructure design principles throughout planning, deployment, and operational management. Infrastructure hardening, identity and access management integration, vulnerability management, security monitoring, and compliance considerations formed an integral part of customer engagements, enabling organisations to strengthen cyber resilience while protecting critical business information.

Automation also emerged as an increasingly important component of infrastructure management. The Company introduced greater levels of operational automation across routine administrative activities, infrastructure provisioning, monitoring, system maintenance, and operational reporting. These initiatives reduced manual intervention, improved consistency, enhanced operational efficiency, and enabled infrastructure teams to focus on higher-value activities that contribute directly to customer success.

The Company's infrastructure capabilities were further strengthened through close collaboration with its Cloud Engineering, Cybersecurity, Enterprise Applications, and Data Practice teams. This integrated delivery model enables MethodHub to provide customers with comprehensive technology solutions rather than isolated infrastructure services. Whether supporting enterprise cloud migration, implementing ERP platforms, modernising customer applications, or enabling Artificial Intelligence solutions, infrastructure services continue to provide the reliable technology foundation upon which these initiatives are built.

PROJECT DELIVERY EXCELLENCE

Successful technology programmes require more than technical expertise. They demand disciplined execution, effective governance, proactive communication, structured risk management, and the ability to coordinate diverse teams working across multiple locations and technology domains. Throughout the year, MethodHub continued to strengthen its Project Delivery capabilities, reinforcing its ability to execute complex enterprise programmes while maintaining consistency, quality, and customer confidence.

The Company's Project Delivery organisation serves as the operational backbone of customer engagements, ensuring that every programme progresses through clearly defined stages from initiation and planning to implementation, transition, stabilisation, and ongoing operational support. This structured approach enables MethodHub to maintain alignment between customer expectations, project objectives, commercial commitments, and delivery outcomes.

As customer programmes continue to increase in scale and complexity, effective governance has become increasingly important. During the year, MethodHub further strengthened its programme governance practices through enhanced project planning, milestone tracking, stakeholder engagement, quality assurance, and performance monitoring. These practices provided customers with greater visibility into project progress while enabling early identification and mitigation of potential risks.

Programme Management Office (PMO) capabilities also continued to mature, supporting delivery teams through structured planning, resource coordination, reporting, and governance oversight. Standardised project management practices improved consistency across engagements while facilitating knowledge sharing and operational alignment between consulting, engineering, infrastructure, cybersecurity, and business teams.

MethodHub's project delivery model emphasises collaboration across multidisciplinary teams. Enterprise technology programmes frequently involve multiple service lines working together to deliver integrated customer solutions. Throughout the year, project teams successfully coordinated cloud engineers, enterprise architects, cybersecurity specialists, infrastructure professionals, application developers, data engineers, consultants, and customer stakeholders within unified delivery programmes. This collaborative approach ensured that technical decisions remained aligned with broader business objectives while reducing implementation complexity.

Resource management continued to play an important role in delivery success. The Company strengthened workforce planning processes to ensure that specialised skills were effectively allocated across customer engagements while maintaining flexibility to respond to changing project requirements. Cross-functional capability development further enhanced organisational agility, enabling delivery teams to respond quickly to evolving customer priorities.

Knowledge management also received increased attention during the year. Standardised documentation practices, technical repositories, transition plans, operational runbooks, and lessons learned initiatives enabled project teams to improve consistency while supporting smoother project transitions and long-term operational sustainability. These practices reduced dependency on individual resources while strengthening organisational knowledge across the delivery organisation.

Quality assurance remained embedded throughout every stage of programme execution. Rather than functioning as a final review activity, quality management was integrated into planning, execution, testing, deployment, and customer acceptance processes. This disciplined approach contributed towards improved project predictability, reduced implementation risks, and greater customer satisfaction.

MethodHub also continued to strengthen customer communication throughout programme lifecycles. Regular governance meetings, executive reviews, delivery dashboards, progress reporting, and collaborative planning sessions enabled customers to remain actively engaged throughout project execution. Transparent communication strengthened customer confidence while supporting informed decision-making and timely resolution of operational challenges.

The Company's global delivery model further enhanced project execution capabilities by leveraging expertise across its delivery centres in Bengaluru, Chennai, Hyderabad, Mohali, Alpharetta, and Mississauga. This distributed delivery network enabled MethodHub to provide continuous programme support while accessing specialised technical capabilities across multiple geographies. Close coordination between delivery centres ensured consistent execution standards, efficient knowledge transfer, and seamless collaboration irrespective of project location.

Another defining characteristic of MethodHub's delivery approach is its commitment to long-term customer success beyond project completion. Transition planning, operational stabilisation, managed services, continuous support, and periodic technology reviews enable customers to maximise the value derived from implemented solutions while ensuring sustained operational performance. This lifecycle approach has contributed significantly to customer retention and the expansion of strategic relationships across multiple service areas.

The achievements of the year demonstrate that MethodHub's Project Delivery organisation has evolved into an established capability that combines technical excellence with disciplined execution. Together with the Company's Infrastructure Services portfolio, these capabilities form a strong operational foundation that enables MethodHub to consistently deliver secure, scalable, and business-focused technology solutions across global markets.

DATA PRACTICE, ARTIFICIAL INTELLIGENCE AND DIGITAL INNOVATION

The increasing importance of data as a strategic business asset continues to reshape how organisations make decisions, improve operational efficiency, engage customers, and create competitive advantage. As enterprises accelerate investments in cloud technologies, Artificial Intelligence, automation, and advanced analytics, the ability to transform large volumes of information into meaningful business intelligence has become a critical business requirement.

Recognising this shift, MethodHub continued to strengthen its Data Practice during the year, expanding its capabilities across enterprise data engineering, modern data platforms, analytics, Artificial Intelligence, cloud-native data ecosystems, and intelligent business solutions. The Company's objective extends beyond delivering technology implementations. It is focused on enabling organisations to establish trusted data foundations that support faster decision-making, operational visibility, regulatory compliance, and long-term business growth.

Throughout the year, MethodHub successfully supported customers in modernising enterprise data environments by integrating data from multiple business systems into unified, scalable platforms. These initiatives enabled organisations to improve data quality, strengthen governance, simplify reporting, and establish a consistent source of business information across functions. By combining technical expertise with a strong understanding of customer operations, the Company delivered solutions that transformed fragmented data environments into strategic business assets.

The Data Practice continued to expand its expertise across modern cloud-based data ecosystems, helping organisations migrate from conventional reporting environments to highly scalable data platforms capable of supporting advanced analytics and Artificial Intelligence workloads. Through close collaboration with customers, MethodHub designed and implemented data architectures that improved accessibility, enhanced performance, and reduced operational complexity while supporting future business expansion.

Data engineering remained one of the Company's core strengths throughout the year. Teams successfully designed, developed, and optimised enterprise data pipelines capable of processing large volumes of structured and unstructured information from diverse operational systems. These solutions enabled customers to establish reliable, automated data movement across applications while improving consistency, availability, and business reporting.

Business Intelligence and analytics also continued to evolve as important service areas within the Data Practice. Organisations increasingly require timely access to meaningful information in order to respond to changing market conditions, improve operational performance, and support executive decision-making. MethodHub assisted customers in developing interactive dashboards, executive reporting platforms, operational analytics, and performance measurement solutions that improved visibility across business operations while enabling more informed strategic decisions.

Artificial Intelligence continued to emerge as one of the most significant drivers of enterprise technology adoption during the year. Rather than viewing AI as a standalone technology capability, MethodHub focused on integrating intelligent automation, predictive analytics, machine learning, and cognitive technologies into practical business solutions that address specific operational challenges. This customer-focused approach ensured that Artificial Intelligence delivered measurable value while complementing existing enterprise technology investments.

An important milestone in the Company's innovation journey was the introduction of BalinX, a unified strategic identity that brings together MethodHub's Artificial Intelligence initiatives under a single ecosystem. BalinX reflects the Company's long-term vision of embedding Artificial Intelligence across consulting, engineering, enterprise applications, cloud services, and future product development. Rather than functioning as an independent business, it serves as an innovation platform that enables MethodHub to develop industry-oriented AI solutions capable of addressing practical business challenges across multiple sectors.

During the year, the BalinX ecosystem continued to evolve through the development of specialised solution accelerators designed for Financial Services, Healthcare and Life Sciences, Manufacturing, Enterprise Infrastructure, and Human Capital Management. These domain-oriented capabilities combine industry knowledge with Artificial Intelligence to help organisations improve operational efficiency, automate business processes, strengthen decision-making, and enhance customer experiences. While each solution addresses distinct industry requirements, they collectively demonstrate MethodHub's commitment to developing practical, business-focused AI capabilities that complement its technology services portfolio.

Alongside its AI initiatives, the Company continued to strengthen its portfolio of proprietary technology platforms. One of the most notable examples is Arrows, MethodHub's internally developed recruitment and workforce management platform. Throughout the year, Arrows continued to evolve with enhancements that improved candidate sourcing, recruitment workflow management, onboarding processes, workforce tracking, and operational reporting. These improvements strengthened the Company's internal recruitment capabilities while also demonstrating its ability to develop scalable enterprise platforms aligned with real business requirements.

The Company's innovation efforts extended beyond platform development into knowledge creation and technical research. During the year, MethodHub published multiple technical white papers exploring emerging technologies, enterprise data strategies, Artificial Intelligence adoption, cybersecurity, cloud engineering, and digital business trends. These publications reflect the Company's commitment to sharing practical knowledge with customers, technology professionals, and industry stakeholders while reinforcing its position as a trusted technology advisor.

MethodHub also strengthened its culture of innovation through continued collaboration with academic institutions, research organisations, technology communities, and strategic partners. These collaborations support applied research, encourage experimentation with emerging technologies, and create opportunities for continuous learning across the organisation. By combining academic insight with practical enterprise experience, the Company continues to expand its technical capabilities while preparing for future technology advancements. Strategic technology partnerships further enhanced the Company's Data Practice during the year. Collaborations with leading technology providers including Snowflake, Databricks, dbt Labs, Fivetran, DataFoundry, and iTuring enabled MethodHub to deliver integrated enterprise solutions that leverage globally recognised technologies while addressing customer-specific business challenges. These partnerships complement the Company's internal expertise and provide customers with access to modern technology ecosystems supported by experienced implementation teams.

Innovation within MethodHub is guided by a practical philosophy. Every new capability, platform, research initiative, or Artificial Intelligence solution is evaluated based on its ability to solve customer problems, improve operational performance, simplify technology adoption, and create measurable business value. This disciplined approach ensures that innovation remains closely aligned with customer priorities while contributing to the Company's long-term strategic objectives.

The Company's growing portfolio of internally developed platforms and solution assets demonstrates a clear progression from conventional technology services towards knowledge-driven technology solutions. While consulting and engineering continue to remain core strengths, these innovation initiatives are expanding MethodHub's ability to deliver differentiated solutions that combine technology expertise with domain knowledge and business insight.

Looking ahead, MethodHub intends to further strengthen its Data Practice by expanding capabilities across enterprise data management, Artificial Intelligence, cloud-native analytics, automation, and intelligent business platforms. Continued investment in proprietary solutions, strategic technology partnerships, technical research, and workforce capability development will enable the Company to respond to evolving customer expectations while supporting its long-term aspiration of becoming an Artificial Intelligence-driven solutions and products company.

PEOPLE, GOVERNANCE, COMPLIANCE AND ORGANISATIONAL EXCELLENCE

The long-term success of any technology organisation is determined not only by the solutions it delivers or the customers it serves, but also by the strength of its people, the maturity of its governance practices, and the discipline with which it conducts its operations. At MethodHub Software Limited, long-term growth is built upon a balanced approach that combines technological expertise with responsible leadership, organisational capability, and ethical business practices. Throughout the year, the Company continued to strengthen these foundations by investing in its people, enhancing governance standards, reinforcing information security, and cultivating a workplace that encourages collaboration, accountability, innovation, and professional growth.

MethodHub recognises that its employees are the driving force behind every customer engagement, technology solution, and business achievement. As customer expectations continue to evolve and technology becomes increasingly sophisticated, the Company remains committed to developing a workforce that possesses not only technical excellence but also business understanding, adaptability, and a customer-centric mindset. This philosophy has shaped the Company's approach towards talent acquisition, capability development, leadership cultivation, and employee engagement.

INVESTING IN PEOPLE AND BUILDING CAPABILITY

During the year, MethodHub continued to strengthen its talent ecosystem through structured recruitment initiatives designed to attract experienced professionals, emerging talent, and specialised technical experts across cloud technologies, Artificial Intelligence, cybersecurity, enterprise applications, infrastructure services, data engineering, consulting, and project management. Recruitment remained closely aligned with business strategy, ensuring that organisational capability evolved in step with customer demand and emerging technology trends.

The Company also continued to enhance its learning and development initiatives by creating opportunities for employees to strengthen both technical and professional competencies. Employees participated in structured training programmes covering cloud platforms, enterprise technologies, Artificial Intelligence, cybersecurity, project management, leadership development, communication skills, and customer engagement practices. These learning initiatives not only enhanced individual capability but also strengthened the Company's collective expertise across multiple technology domains.

Recognising that continuous learning is essential within the technology industry, MethodHub encouraged employees to pursue globally recognised professional certifications. Certification programmes across Microsoft Azure, Oracle Cloud Infrastructure, VMware, cybersecurity, project management, enterprise applications, and data technologies contributed towards building a highly skilled workforce capable of supporting increasingly complex customer engagements. This emphasis on professional development continues to enhance both organisational capability and employee career progression.

Leadership development remained another important focus area throughout the year. As the organisation continues to expand its global delivery capabilities, the Company invested in developing future leaders capable of managing multidisciplinary teams, driving customer success, and fostering innovation. Leadership programmes emphasised strategic thinking, collaborative decision-making, operational governance, customer relationship management, and people leadership, ensuring that managers are equipped to guide teams within an increasingly dynamic business environment.

MethodHub also continued to strengthen internal mobility and cross-functional collaboration by encouraging employees to broaden their expertise across multiple technology disciplines. This approach has enhanced organisational agility while creating opportunities for employees to diversify their skills, contribute across business functions, and pursue long-term career growth within the Company.

Employee engagement continued to remain central to the Company's organisational culture. Throughout the year, regular town hall meetings, leadership interactions, open communication forums, employee recognition programmes, cultural celebrations, wellness initiatives, and collaborative events strengthened engagement across all locations. These initiatives encouraged transparency, strengthened communication between leadership and employees, and reinforced a workplace culture built upon mutual respect, teamwork, and shared success.

MethodHub's commitment to creating an engaging workplace was further recognised through its continued certification as a **Great Place to Work®**, reflecting the Company's sustained efforts to build an environment where employees feel respected, valued, and empowered to contribute meaningfully towards organisational success. This recognition reflects not only employee satisfaction but also the Company's broader commitment to creating a workplace that supports inclusion, collaboration, professional growth, and long-term career development.

The Company also strengthened its campus engagement initiatives by partnering with educational institutions to identify and nurture emerging technology talent. These programmes support workforce sustainability while providing graduates with opportunities to build careers within a technology organisation that values learning, innovation, and practical business experience.

GOVERNANCE AND COMPLIANCE

As MethodHub continues to expand across industries and geographies, strong corporate governance remains fundamental to maintaining customer confidence, protecting stakeholder interests, and ensuring responsible business conduct. The Company believes that sustainable business growth can only be achieved through ethical leadership, transparent decision-making, effective risk management, and disciplined operational practices.

Corporate governance at MethodHub is guided by clearly defined policies, structured accountability, and a commitment to maintaining high standards of integrity across every aspect of the organisation. Governance practices extend beyond regulatory compliance and encompass quality management, information security, privacy, operational controls, financial discipline, legal compliance, and responsible business conduct.

Throughout the year, the Company continued to maintain internationally recognised management system certifications that reinforce its commitment to operational excellence and customer assurance. MethodHub successfully maintained ISO 9001:2015 for Quality Management Systems, demonstrating its ability to consistently deliver services that meet customer expectations while promoting disciplined operational processes across the organisation.

The Company also continued to maintain ISO/IEC 27001:2022, reflecting its commitment to protecting information assets through comprehensive information security management practices. This compliance supports secure handling of customer information, structured risk assessment, access control, asset protection, incident management, and continuous monitoring of information security practices across the organisation.

In addition, MethodHub maintained SOC 2 Type II compliance, demonstrating that its operational controls governing security, availability, confidentiality, and system integrity continue to operate effectively over an extended period. This achievement provides customers with independent assurance regarding the reliability and effectiveness of the Company's operational environment, particularly for organisations operating within highly regulated industries.

During the year, MethodHub achieved HIPAA-compliant processes and controls, marking an important milestone in strengthening the Company's privacy, security, and healthcare compliance capabilities. This compliance reinforces MethodHub's commitment to maintaining the highest standards for safeguarding Protected Health Information (PHI) and supporting customers operating within the Healthcare and Life Sciences sector. By aligning its people, processes, and technology with HIPAA requirements, the Company has further enhanced its ability to deliver secure, compliant, and reliable technology services while meeting the stringent regulatory expectations of healthcare organisations. This achievement complements MethodHub's broader governance and information security ecosystem, providing customers with greater confidence in the Company's ability to manage sensitive healthcare information with integrity and confidentiality.

Information security remained deeply integrated within the Company's operational culture throughout the year. Regular security awareness programmes, employee training, vulnerability assessments, internal audits, access reviews, risk assessments, and policy reviews contributed towards strengthening organisational resilience against evolving cyber threats. Security responsibilities were reinforced across all functions, ensuring that every employee contributes towards maintaining a secure operating environment.

Internal audit programmes continued to support organisational effectiveness through systematic reviews of operational processes, compliance obligations, quality systems, and information security controls. These audits enabled the Company to identify opportunities for strengthening governance while ensuring continued compliance with internal policies and internationally recognised standards.

MethodHub also continued to invest in business continuity planning and operational resilience. Disaster recovery procedures, infrastructure resilience, data protection measures, backup strategies, and operational preparedness initiatives ensured that the Company remained capable of maintaining business operations while supporting customers under changing business conditions.

Legal and contractual governance also remained an important area of focus. The Company strengthened its contract management practices covering Master Service Agreements, Statements of Work, Non-Disclosure Agreements, Change Orders, Purchase Orders, and customer-specific contractual obligations. These structured governance practices support commercial discipline while reducing operational and legal risk across customer engagements.

Operational efficiency continued to improve through greater adoption of enterprise systems, process automation, digital workflows, and integrated business management practices. Payroll administration, employee lifecycle management, procurement, customer onboarding, project governance, and operational reporting continued to benefit from increased automation and improved process integration, enabling greater efficiency while supporting organisational scalability.

CREATING SUSTAINABLE VALUE THROUGH RESPONSIBLE LEADERSHIP

The achievements highlighted throughout this chapter reflect far more than operational performance during a single financial year. They demonstrate MethodHub's continued commitment to building an organisation capable of delivering sustainable value to customers, employees, partners, shareholders, and the broader communities in which it operates.

By investing in people, strengthening governance, maintaining internationally recognised certifications, protecting customer information, enhancing operational excellence, and fostering a culture of integrity and accountability, MethodHub continues to reinforce the strong organisational foundations that support long-term business success.

The Company believes that responsible leadership is demonstrated through consistent actions rather than individual achievements. Every investment made in employee development, every governance enhancement, every compliance initiative, and every operational improvement contributes towards strengthening customer confidence while positioning MethodHub for sustained growth within an increasingly competitive global technology marketplace.

RESPONSIBLE LEADERSHIP

By investing in people, strengthening governance, maintaining internationally recognised certifications, protecting customer information, and fostering a culture of integrity and accountability, MethodHub continues to reinforce the organisational foundations that support long-term business success.

LOOKING AHEAD

MethodHub Software Limited enters the next phase of its growth journey with a clear sense of purpose, a strengthened technology portfolio, and a long-term vision centred on creating sustainable value for customers, employees, partners, and shareholders. The Company has steadily evolved from a technology services provider into a trusted business partner capable of delivering comprehensive solutions across consulting, cloud engineering, enterprise applications, data, Artificial Intelligence, cybersecurity, IT infrastructure, and talent solutions. This evolution reflects not only the Company's expanding capabilities but also its ability to anticipate changing market dynamics and respond with agility, innovation, and operational discipline.

The global technology landscape continues to evolve at an unprecedented pace. Organisations across industries are accelerating investments in Artificial Intelligence, cloud computing, intelligent automation, cybersecurity, enterprise data platforms, and digital business models to remain competitive in an increasingly connected world. At the same time, customers are seeking technology partners who possess not only technical expertise but also a deep understanding of business operations, industry challenges, regulatory expectations, and long-term strategic objectives.

MethodHub is well positioned to support this transformation. Over the years, the Company has established a strong foundation built on customer trust, technical capability, disciplined execution, and a globally distributed delivery model. This foundation provides the flexibility to respond to emerging opportunities while maintaining the high standards of quality, governance, and customer service that define the organisation.

Artificial Intelligence will continue to play an increasingly significant role in the Company's future direction. Through BalinX, MethodHub has established a strategic platform that brings together its AI capabilities under a unified vision. Going forward, the Company will continue to integrate Artificial Intelligence across its consulting, engineering, cloud, infrastructure, enterprise applications, and data services while expanding its portfolio of intelligent, industry-oriented solutions. This measured and practical approach reflects MethodHub's belief that Artificial Intelligence delivers its greatest value when it addresses real business challenges, improves operational efficiency, and enables better decision-making.

The Company also intends to strengthen its portfolio of proprietary platforms and intellectual property by continuing to invest in solution development, applied research, and product innovation. These initiatives are expected to complement MethodHub's technology services business while creating new opportunities for scalable and differentiated value creation. By combining customer insights, industry expertise, and emerging technologies, the Company aims to develop solutions that address evolving enterprise requirements across multiple sectors.

Global expansion will remain an important element of MethodHub's long-term strategy. The Company's established operations across India, the United States, and Canada provide a strong platform for serving customers across North America and other international markets. In addition, the proposed expansion into Costa Rica and Mexico reflects MethodHub's commitment to strengthening its global delivery network through nearshore capabilities that enhance customer responsiveness, operational flexibility, and business continuity. These centres are expected to complement the Company's existing offshore delivery operations while providing customers with greater choice in delivery models and geographic coverage.

MethodHub also recognises that long-term success depends upon the continued development of its people. The Company will therefore continue to invest in technical capability building, leadership development, professional certifications, employee engagement, and workplace initiatives that encourage learning, collaboration, and innovation. By nurturing a skilled and motivated workforce, MethodHub seeks to ensure that it remains well-equipped to support customers in an environment characterised by constant technological advancement and changing business expectations.

Governance, information security, quality management, and responsible business practices will remain integral to the Company's growth strategy. MethodHub will continue to strengthen its operational processes, maintain internationally recognised certifications, and reinforce its commitment to ethical business conduct, regulatory compliance, and risk management. These principles provide the stability required to support sustainable growth while preserving the confidence of customers, employees, partners, investors, and other stakeholders.

The Company also remains committed to strengthening its strategic technology partnerships and collaborative ecosystem. By working closely with global technology providers, innovation partners, academic institutions, and research organisations, MethodHub intends to accelerate capability development, broaden its solution portfolio, and remain aligned with emerging technology trends. These collaborations will continue to enhance the Company's ability to deliver integrated, future-ready solutions that address increasingly complex customer requirements.

Looking ahead, MethodHub's priorities remain clear: to deepen customer relationships, expand global delivery capabilities, accelerate Artificial Intelligence adoption, strengthen proprietary platforms, invest in people, and uphold the highest standards of governance and operational excellence. Every strategic initiative undertaken by the Company will continue to be guided by a commitment to creating measurable value for customers while delivering sustainable and responsible growth for all stakeholders.

As MethodHub continues its journey, it remains guided by the same principles that have shaped its progress over the years: integrity, customer-centricity, technical excellence, innovation, and accountability. With a strong foundation, an experienced leadership team, a talented workforce, and a clear strategic direction, the Company is well positioned to capitalise on emerging opportunities and contribute meaningfully to the evolving global technology landscape.

The achievements highlighted throughout this Annual Report reflect not only what MethodHub has accomplished, but also the capabilities it has built for the future. With confidence in its strategy, commitment to continuous innovation, and an unwavering focus on customer success, MethodHub looks forward to the next chapter of its growth journey as a trusted global technology partner and an increasingly AI-driven solutions and products company, creating lasting value for its customers, its people, and its shareholders.

SUSTAINABILITY AT METHODHUB SOFTWARE LIMITED

This summary consolidates key Environmental, Social and Governance (ESG) metrics reported in MethodHub's Business Responsibility and Sustainability Report (BRSR) for FY 2025-26, for inclusion in the company's Annual Report. Figures are drawn directly from the BRSR filing.

ENVIRONMENTAL

73,885 kWh Total energy consumed, FY25-26	12.019 MTCO2e Scope 1 + 2 + 3 emissions (FY25-26)	0.058 MT E-waste generated & fully recycled

EMISSIONS TRACKING

Parameter	FY 2025-26	FY 2024-25
Total Scope 1 GHG emissions (MTco2e)	0	0
Total Scope 2 GHG emissions (MTco2e)	5.298	3.697
Total Scope 3 GHG emissions (MTco2e)	6.721	3.872

Emissions figures as reported in the BRSR (tCO2e). Scope 2 and Scope 3 emissions increased year-on-year, broadly in line with the growth in energy consumption.

ENERGY CONSUMPTION

Parameter	FY 2025-26	FY 2024-25
Total energy from renewable sources	0	0
Total energy from non-renewable sources (kWh)	73,885.00	51,549.00
Total energy consumed (all sources) (kWh)	73,885.00	51,549.00

Total energy consumption rose ~43% year-on-year; 100% of consumption came from non-renewable (electricity) sources, no renewable energy use was recorded.

E-WASTE DISPOSED

Parameter	FY 2025-26	FY 2024-25
E-waste generated (metric tonnes)	0.058	0
E-waste recycled (metric tonnes)	0.058	0

E-waste is managed through a certified e-waste vendor for authorised recycling. All e-waste generated in FY 2025-26 was recycled; none was landfilled or incinerated.

CSR IMPACT

CSR is applicable to the company under Section 135 of the Companies Act, 2013 for FY 2025-26.

GOVERNANCE

5 Total Board strength	**20%** Female representation on Board	NIL Data breaches / non-compliances, FY25-26

BOARD COMPOSITION

Parameter	Value
Total Board strength	5
Male directors	4 (80.00%)
Female directors	1 (20.00%)

The BRSR filing does not break down the Board by category (executive / non-executive / independent) — only gender composition is disclosed.

Source: BRSR FY 2025-26

COMPLIANCE CERTIFICATIONS

The company did confirm the following compliance positions for FY 2025-26:

- Compliant with applicable environmental laws (Water Act, Air Act, Environment Protection Act) no non-compliances reported.
- Formal Anti-Corruption and Anti-Bribery Policy in place, applicable to employees, contractors, vendors and partners.
- Formal cyber security and data privacy framework/policy in place; zero data breaches reported in FY 2025-26.
- Documented Business Continuity Plan (BCP) and Disaster Recovery framework, reviewed semi-annually and tested annually.

Notice

NOTICE is hereby given that the Tenth Annual General Meeting of the members of MethodHub Software Limited will be held on September 29, 2026, at 2:30 P.M. through video conferencing ("VC") / Other Audio-Visual Means ("OAVM") to transact the following business:

ORDINARY BUSINESS

1. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED STANDALONE FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 TOGETHER WITH THE REPORTS OF THE DIRECTORS AND AUDITORS THEREON.

To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with Reports of the Board of Directors and Auditors thereon laid before this said meeting, be and are hereby considered, approved and adopted."

2. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED CONSOLIDATED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026, TOGETHER WITH THE REPORTS OF THE DIRECTORS AND AUDITORS THEREON.

To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, together with Reports of the Board of Directors and Auditors thereon laid before this said meeting, be and are hereby considered, approved and adopted."

3. TO APPOINT A DIRECTOR IN PLACE OF MR. AHOBILAM NAGASUNDARAM (DIN: 02953101), WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.

To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Ahobilam Nagasundaram (DIN: 02953101), who retires by rotation at this Annual General Meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.".

SPECIAL BUSINESS

4. TO REGULARISE MS. LATHIKA SIDDHARTH PAI, ADDITIONAL NON-EXECUTIVE INDEPENDENT WOMEN DIRECTOR TO NON-EXECUTIVE INDEPENDENT WOMEN DIRECTOR:

To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time (including any statutory modification(s) or re-enactment thereof for the time being in force), the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, if applicable, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Ms. Lathika Siddharth Pai (DIN: 00420102), who was appointed as an Additional Non-Executive Independent Woman Director of the Company with effect from August 22, 2025 and who holds office up to the date of this Annual General Meeting pursuant to Section 161 of the Act, and in respect of whom the Company has received her consent to act as a Director, a declaration confirming that she meets the criteria of independence prescribed under Section 149(6) of the Act and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, if applicable, and who is eligible for appointment as an Independent Director, be and is hereby appointed as a Non-Executive Independent Woman Director of the Company to hold office for a term of five (5) consecutive years commencing from August 22, 2025 up to August 21, 2030, and that she shall not be liable to retire by rotation during her tenure as an Independent Director."

5. TO REGULARISE MR. PERINKULAM MANI MOHANRAJ, ADDITIONAL NON-EXECUTIVE INDEPENDENT DIRECTOR TO NON-EXECUTIVE INDEPENDENT DIRECTOR:

To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time (including any statutory modification(s) or re-enactment thereof for the time being in force), the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, if applicable, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Mr. Perinkulam Mani Mohanraj (DIN: 02129959), who was appointed as an Additional Non-Executive Independent Director of the Company with effect from August 30, 2025 and who holds office up to the date of this Annual General Meeting pursuant to Section 161 of the Act, and in respect of whom the Company has received his consent to act as a Director, a declaration confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, if applicable, and who is eligible for appointment as an Independent Director, be and is hereby appointed as a Non-Executive Independent Director of the Company to hold office for a term of five (5) consecutive years commencing from August 30, 2025 up to August 29, 2030 and that he shall not be liable to retire by rotation during his tenure as an Independent Director."

6. APPROVAL FOR LEVY OF CHARGES FOR SERVING OF ANY DOCUMENT TO THE MEMBERS OF THE COMPANY:

To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 20 of the Companies Act, 2013 and the Companies (Incorporation) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), the consent of the Members be and is hereby accorded to the Board of Directors of the Company and/or any of the duly constituted Committee of the Board of Directors to charge from the Member such fees equivalent to the estimated actual expenses of delivery of the documents to members through a particular mode requested by such member.

RESOLVED FURTHER THAT such requests by members along with requisite estimated fees shall be duly received by the Company in advance of dispatch of documents by the Company to the members.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Directors and Company Secretary of the Company be and are hereby severally authorised to do all acts, deeds, matters and things as may be necessary, proper or desirable or expedient to give effect to the foregoing resolution."

By order of the Board of Directors
For MethodHub Software Limited

Sd/-
MUTHUKRISHNAN SHANMUGA THEVAR
Company Secretary & Compliance Officer
Date: September 04, 2026
Place: Chennai, India

Notes

1. The Ministry of Corporate Affairs ("MCA") has vide its General Circular No. 02/2022 dated May 05, 2022, General Circular No. 10/2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023, and General Circular No. 09/2024 dated September 19, 2024, General Circular 03/2025 dated September 22, 2025, (collectively referred to as "MCA Circulars") issued in this regard, permitted holding of Annual General Meeting (AGM) through video conferencing (VC) or other audio visual means (OAVM), in compliance with the provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and MCA Circulars, the AGM of the Company is being convened through VC / OAVM. Hence, Members can attend and participate in the ensuing AGM through VC/OAVM. Further, the Securities and Exchange Board of India ('SEBI') vide its circular dated May 12, 2020, and subsequent circulars issued in this regard, the latest being October 3, 2024, ('SEBI Circulars') has provided certain relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorised e-Voting agency. The facility of casting votes by a member using remote e-Voting as well as the e-Voting system on the date of the AGM will be provided by CDSL.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on a first-come, first-served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc., who are allowed to attend the AGM without restriction on account of first-come, first-served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA General Circular 03/2025 dated September 22, 2025, and in continuation of its earlier circulars on the subject ("MCA Circulars"), the facility to appoint a proxy to attend and cast votes for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or a body corporate can attend the AGM through VC/OAVM and cast their votes through e-Voting.
6. In line with the Ministry of Corporate Affairs (MCA) General Circular 03/2025 dated September 22, 2025, and in continuation of its earlier circulars on the subject ("MCA Circulars"), the Notice calling the AGM has been uploaded on the website of the Company at https://methodhub.in/. The Notice can also be accessed from the websites of the Stock Exchanges, i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-Voting system during the AGM) i.e. www.evotingindia.com.
7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA General Circular 03/2025 dated September 22, 2025, and in continuation of its earlier circulars on the subject ("MCA Circulars").
8. Pursuant to MCA General Circular 03/2025 dated September 22, 2025, and in continuation of its earlier circulars on the subject ("MCA Circulars") and after due examination, it has been decided to allow the Company to conduct its AGMs through VC or OAVM in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.
9. The Company has appointed CS Pramod S. Practicing Company Secretary to act as Scrutiniser to scrutinise the remote e-Voting process and voting during the AGM in a fair and transparent manner.
10. The Scrutiniser after scrutinizing the votes cast at the meeting and through remote e-Voting will not later than 2 working days from the conclusion of the meeting, make a consolidated Scrutiniser's Report and submit the same to the Chairman. The results declared along with Scrutiniser's Report shall be placed on the website of the Company. The results shall simultaneously be communicated to stock exchange by the company where the shares of the Company are listed i.e. BSE Limited and placed on the Company's website https://methodhub.in/
11. Subject to approval of the requisite number of votes, the Resolutions set out in this Notice for the AGM shall be deemed to be passed on the date of the meeting i.e. Tuesday, September 29, 2026.

THE INSTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on September 25, 2026, at 09:00 A.M. and ends on September 28, 2026, at 05:00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialised form, as on the cut-off date of September 22, 2026, may cast their vote electronically. The e-Voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-Voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level. Currently, there are multiple e-Voting service providers (ESPs) providing e-Voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-Voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants.

Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-Voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-Voting is in progress as per the information provided by company. On clicking the e-Voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option.

	4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-Voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above mentioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

1) The shareholders should log on to the e-Voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

a.For CDSL: 16-digits beneficiary ID,
b.For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c.Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-Voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-Voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-Voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <MethodHub Software Limited> on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and, against the same, the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution, and the option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on the "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password, then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA, if any uploaded, which will be made available to scrutiniser for verification.

(xvii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and signature of the entity should be emailed to helpdesk.evoting@cdslindia.com
- After receiving the login details, a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote.
- The list of accounts linked in the login will be mapped automatically & can be delinked in case of any wrong mapping.
- It is Mandatory that a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutiniser to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorised signatory who are authorised to vote, to the Scrutiniser and to the Company at the email address viz; cs@methodhub.in, if they have voted from individual tab & not uploaded same in the CDSL e-Voting system for the scrutiniser to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-Voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-Voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least (3) Three days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@methodhub.in. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 3 (Three) days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@methodhub.in. These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not cast their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.

10. If any Votes are cast by the shareholders through the e-Voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-Voting during the meeting is available only to the shareholders attending the meeting.

11. Proceedings of the AGM will be web-casted live for all the Members as on the cut-off date i.e., Tuesday, September 22, 2026. Members may visit the link https://cdslwebcast.live/29092026/msl/ and login through existing user id and password to watch the live proceedings of the AGM. Facility for joining the AGM shall be open 30 minutes before the scheduled time for commencement of AGM and shall be closed 30 minutes after such scheduled time.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAAR (self attested scanned copy of Aadhaar Card) by email to Company/RTA email id.

2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Alok Gautam, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to alokg@cdslindia.com/helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/Authority letter etc. with attested specimen signature of the duly authorised signatory(ies) who are authorised to vote, to the Scrutiniser by e-mail to pramod@inqui.in with a copy marked to Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

Dispatch of Annual Report through Electronic Mode:

1. In compliance with the MCA Circulars and SEBI Circular dated May 13, 2022, and January 05, 2023, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members as on cut-off date whose e-mail address is registered with the Company/Registrar and Transfer Agent/ Depository Participants /Depositories. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website https://methodhub.in/ and website of the Stock Exchange, that is, BSE Limited https://www.bseindia.com/ respectively, and on the website of Company's e-Voting partner at www.evotingindia.com

2. For receiving all communication (including Annual Report) from the Company electronically:

a. the process to be followed for registration/updation of e-mail address by Members holding shares in physical mode, is given in this Notice.

Procedure for Inspection of Documents:

- The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the Directors are interested maintained under Section 189 of the Act, and the relevant documents referred to in the Notice will be available, electronically, for inspection by the Members during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an e-mail to cs@methodhub.in

- Members seeking any information with regard to the accounts or any matter to be considered at the AGM, are requested to write to the Company on or before 29th September, 2026, to cs@methodhub.in. The same will be replied by the Company suitably.

Maashitla Securities Private Limited

Contact Person: Mukul Agarwal
Address: 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, New Delhi-110034
Tel No: 011-47581432
Email Id: rta@maashitla.com
Website: www.maashitla.com

MethodHub Software Limited

Contact Person: Mr. Muthukrishnan Shanmuga Thevar
Unit No.109, 1st Floor, Prestige Meridian-1, No.29,
M.G. Road, Bengaluru,
Karnataka, India, 560001
Email: cs@methodhub.in; info@methodhub.in
Phone No: +91-7824823132

ANNEXURE – 1

Explanatory Statement

(pursuant to Section 102(1) of the Companies Act, 2013)

Details of the Director retiring by rotation and seeking re-appointment / appointment at the Annual General Meeting pursuant to (i) Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and (ii) Secretarial Standards on General Meetings ("SS-2"), issued by the Institute of Company Secretaries of India (ICSI) are as under:

ITEM NO 3: TO APPOINT A DIRECTOR IN PLACE OF MR. AHOBILAM NAGASUNDARAM (DIN: 02953101), WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.

Particulars	Details
Name of Director	AHOBILAM NAGASUNDARAM
DIN	02953101
Date of Birth	November 26, 1968
Age	57 years
Date of First Appointment	September 30, 2024
Qualifications	Bachelor of Engineering from the University of Madras and Master of Business Administration from Anna University, Madras
Brief Profile / Experience	He has over 31 years of experience in the field of IT & consulting services. Previously, he was associated with Innova Solutions Private Limited, CareerOne Solutions India Pvt Ltd, Technosolv Software Systems Pvt. Ltd., Mastek Limited, Ness Digital Engineering (India) Private Limited and Facit Asia Limited. He is responsible for steering the overall operations, driving strategic growth initiatives, and leading the Company's expansion plans.
Terms and Conditions of Appointment	In terms of Section 152(6) of the Companies Act, 2013, Mr. Ahobilam Nagasundaram who was appointed as an Executive Director is liable to retire by rotation and eligible for re-appointment
Remuneration last drawn	₹ 15,00,000
No. of Board Meetings attended during the year	24
Names of listed entities in which the person also holds the directorship.	1. MethodHub Software Limited.
Names of the listed entities in which the person holds the membership in Committees of the board	Nil
Names of the listed entities from which the person has resigned in the past three years	Nil
Committee positions in other Companies	Nil
No. of Equity Shares held in the Company as on August 14, 2026	30,13,907
Relationship with other Directors/KMPs	Nil

ITEM NO 4:
TO REGULARISE MS. LATHIKA SIDDHARTH PAI, ADDITIONAL NON-EXECUTIVE INDEPENDENT WOMEN DIRECTOR TO NON-EXECUTIVE INDEPENDENT WOMEN DIRECTOR:

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on August 22, 2025, appointed Ms. Lathika Siddharth Pai (DIN: 00420102) as an Additional Non-Executive Independent Woman Director pursuant to Section 161 of the Companies Act, 2013, with effect from August 22, 2025. In accordance with Section 161 of the Act, Ms. Lathika Siddharth Pai (DIN: 00420102) holds office up to the date of this Annual General Meeting and is eligible for appointment as Non-Executive Independent Woman Director.

The Company has received:

- consent to act as a Director in Form DIR-2;
- intimation in Form DIR-8 confirming that she is not disqualified under Section 164 of the Act;
- declaration confirming that she meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015;
- confirmation that she is not debarred from holding the office of director pursuant to any order issued by SEBI or any other authority;
- confirmation that she has registered her name with the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs and has complied with the applicable proficiency requirements, wherever applicable; and
- notice under Section 160 of the Act from a Member proposing her candidature for appointment as an Independent Director

The Board, based on the recommendation of the Nomination and Remuneration Committee, is satisfied that Ms. Lathika Siddharth Pai possesses the requisite qualifications, integrity, expertise and experience and fulfils the conditions specified under the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015 for appointment as an Independent Director.

In the opinion of the Board, Ms. Lathika Siddharth Pai is independent of the management, and her appointment would be in the best interests of the Company.

A brief profile of Ms. Lathika Siddharth Pai and other disclosures required under Regulation 36 of the SEBI (LODR) Regulations, 2015 and Secretarial Standard-2 are provided as mentioned herein below.

Particulars	Details
Name of Director	LATHIKA SIDDHARTH PAI
DIN	00420102
Date of Birth	November 09, 1966
Age	59 years
Date of First Appointment	August 22, 2025
Qualifications	Bachelor of Engineering from Bengaluru University and Master of Science from Rochester Institute of Technology, New York.
Brief Profile / Experience	She has over 6 years of experience in the field of sales and business development. Previously, she was associated with Microsoft Corporation (India) Private Limited and prior to joining our Company, she was designated as a Partner at Tekinroads Consulting LLP.
Terms and Conditions of Appointment	Appointed to hold office for a term of five (5) consecutive years commencing from August 22, 2025 up to August 21, 2030 and shall not be liable to retire by rotation during her tenure as an Independent Director.
Remuneration last drawn	Nil
No. of Board Meetings attended during the year	15
Names of listed entities in which the person also holds the directorship.	1. DCX Systems Limited. 2. MethodHub Software Limited.
Names of the listed entities in which the person holds the membership in Committees of the board	1. DCX Systems Limited 2. MethodHub Software Limited
Names of the listed entities from which the person has resigned in the past three years	Nil
No. of Equity Shares held in the Company as on August 14, 2026	Nil
Relationship with other Directors/KMPs	Nil

Accordingly, the Board recommends the Ordinary Resolution set out at Item No. 4 for approval by the Members.

Except Ms. Lathika Siddharth Pai and her relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

ITEM NO 05:
TO REGULARISE MR. PERINKULAM MANI MOHANRAJ, ADDITIONAL NON-EXECUTIVE INDEPENDENT DIRECTOR TO NON-EXECUTIVE INDEPENDENT DIRECTOR:

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on August 30, 2025, appointed Mr. Perinkulam Mani Mohanraj (DIN: 02129959) as an Additional Non-Executive Independent Director pursuant to Section 161 of the Companies Act, 2013, with effect from August 30, 2025. In accordance with Section 161 of the Act, Mr. Perinkulam Mani Mohanraj (DIN: 02129959) holds office up to the date of this Annual General Meeting and is eligible for appointment as Non-Executive Independent Director.

The Company has received:

- consent to act as a Director in Form DIR-2;
- intimation in Form DIR-8 confirming that he is not disqualified under Section 164 of the Act;
- declaration confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015;
- confirmation that he is not debarred from holding the office of director pursuant to any order issued by SEBI or any other authority;
- confirmation that he has registered his name with the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs and has complied with the applicable proficiency requirements, wherever applicable; and
- notice under Section 160 of the Act from a Member proposing his candidature for appointment as an Independent Director.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is satisfied that Mr. Perinkulam Mani Mohanraj possesses the requisite qualifications, integrity, expertise and experience and fulfils the conditions specified under the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015 for appointment as an Independent Director.

In the opinion of the Board, Mr. Perinkulam Mani Mohanraj is independent of the management and his appointment would be in the best interests of the Company.

A brief profile of Mr. Perinkulam Mani Mohanraj and other disclosures required under Regulation 36 of the SEBI (LODR) Regulations, 2015 and Secretarial Standard-2 are provided as mentioned herein below

Particulars	Details
Name of Director	PERINKULAM MANI MOHANRAJ
DIN	02129959
Date of Birth	December 12, 1952
Age	73 years
Date of First Appointment	August 30, 2025
Qualifications	Fellow member of the Institute of Chartered Accountants of India
Brief Profile / Experience	He is a fellow member of the Institute of Chartered Accountants of India and he is a practicing Chartered Accountant since 1982.
Terms and Conditions of Appointment	Appointed to hold office for a term of five (5) consecutive years commencing from August 30, 2025 up to August 29, 2030 and shall not be liable to retire by rotation during his tenure as an Independent Director.
Remuneration last drawn	Nil
No. of Board Meetings attended during the year	13
Names of listed entities in which the person also holds the directorship.	1. MethodHub Software Limited.
Names of the listed entities in which the person holds the membership in Committees of the board	1. MethodHub Software Limited.
Names of the listed entities from which the person has resigned in the past three years	Nil
No. of Equity Shares held in the Company as on 14/08/2026	Nil
Relationship with other Directors/KMPs	Nil

Accordingly, the Board recommends the Ordinary Resolution set out at Item No. 5 for approval by the Members.

Except Mr. Perinkulam Mani Mohanraj and his relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

ITEM NO 06:
APPROVAL FOR LEVY OF CHARGES FOR SERVING OF ANY DOCUMENT TO THE MEMBERS OF THE COMPANY:
As per the provisions of Section 20(2) of the Companies Act, 2013, a Member may request to the Company for any document through a particular mode, for which the Member shall pay such fees as may be determined by the Company in its Annual General Meeting.
Since the cost of providing documents may vary according to the mode of service, its weight and its destination, etc., it is proposed that the actual expense that may be borne by the Company for such dispatch will be paid in advance by the Member to the Company.
Since the provisions of the Companies Act, 2013 require the fees to be determined in the Annual General Meeting, the Board recommends the resolution set out at Item No. 6 of the Notice for approval by the members by way of an Ordinary Resolution.
None of the Directors, Key Managerial Personnel or their relatives are concerned or interested, financially or otherwise, in the Resolution set out at Item No. 6 of the Notice.

By order of the Board of Directors

For MethodHub Software Limited

Sd/-
MUTHUKRISHNAN SHANMUGA THEVAR
Company Secretary & Compliance Officer

Date: September 04, 2026
Place: Chennai, India

Board's Report

Report of the Board of Directors to the Members

Dear Members,

The Board of Directors hereby submits the Tenth Annual Report of your Company ("the Company" or "MethodHub Software Limited"), along with the Audited Financial Statements for the financial year ended March 31, 2026 ("FY 2025-26").

FINANCIAL HIGHLIGHTS

(Amount in ₹ Thousand except EPS)

Particulars	Standalone — Year Ended March 31, 2026	Standalone — Year Ended March 31, 2025	Consolidated — Year Ended March 31, 2026	Consolidated — Year Ended March 31, 2025
Revenue from Operations	6,25,686	5,85,539	33,28,829	13,51,199
Other Income	13,948	11,794	16,778	11,560
Total Income	6,39,634	5,97,333	33,45,607	13,62,759
Total Expenses	5,28,075	5,11,456	28,78,035	12,29,013
Profit Before Tax	1,11,559	85,877	4,67,572	1,33,746
Less: Tax Expense	20,710	20,644	77,524	20,788
Less: Share of Profit/(Loss) Attributable to Minority Interest	N/A	N/A	71,605	(2,054)
Profit After Tax	90,849	65,233	3,18,443	1,15,012
Earnings Per Share (Basic)	6.17	5.63	21.63	9.93
Earnings Per Share (Diluted)	5.84	5.30	20.48	9.35

A detailed analysis of the financials and business performance of the Company during the year under review is provided below.

FINANCIAL PERFORMANCE

STANDALONE

The Company recorded revenue of ₹6,25,686 thousand, reflecting a 6.86% increase over the previous year's ₹ 5,85,539 thousand. Profit after tax (PAT) stood at ₹90,849 thousand, representing an increase of 39.27% as against ₹65,233 thousand in FY 2024–25. Earnings per share (EPS) was ₹6.17, as compared to ₹5.63 in the previous year, indicating improved profitability supported by steady revenue growth.

CONSOLIDATED

The Company recorded revenue of ₹33,28,829 thousand, reflecting an approximate increase of 146.36% over the previous year's ₹13,51,199 thousand. Profit after tax (PAT) stood at ₹3,18,443 thousand, reflecting an approximate increase of 176.88% as against ₹1,15,012 thousand in FY 2024–25. Earnings per share (EPS) was ₹21.63, as compared to ₹9.93 in the previous year. The significant improvement in revenue and profitability was primarily attributable to the acquisition of subsidiaries and the internal expansion of the Company's business, supported by the deployment of proceeds from the public issue.

BUSINESS OUTLOOK

The Company is poised for sustained growth, powered by innovation, operational effectiveness, and strategic investments. Even amidst cost pressures and market uncertainties, the Company remains focused on leveraging advanced technologies, deepening client relationships, and fostering strategic partnerships to unlock new opportunities and create enduring value for all stakeholders.

BORROWINGS

As at March 31, 2026, the Company had outstanding borrowings of ₹38,000 thousand from another company, comprising unsecured loans.

SHARE CAPITAL

As at March 31, 2026, the Authorised Share Capital of the Company is ₹22,40,00,000 (Indian Rupees Twenty-Two Crore Forty Lakhs Only) divided into 2,20,00,000 (Two Crore Twenty Lakhs) Equity Shares of ₹10/- (Indian Rupees Ten Only) each and 4,00,000 (Four Lakhs) Preference Shares of ₹10/- (Indian Rupees Ten Only) each.

The Company has not bought back any of its securities during the year.

Further, during the year, the Company has not issued Sweat Equity Shares, Equity Shares with differential rights and has not issued or granted ESOPs. The Company has allotted 50,71,423 Equity Shares of ₹ 10/- each on July 08, 2025 through a bonus issue.

Further, during the financial year 2025-26, the Company has allotted shares as mentioned herein below

1. The Company has allotted 5,000 Compulsorily Convertible Preference Shares (CCPS) of face value of ₹ 10 each at a premium of ₹ 990/- on July 05, 2025 through rights issue.
2. The Company has allotted 3,96,494 Equity Shares of ₹ 10/- each at a premium of ₹ 112/- on August 21, 2025 through rights issue.
3. The Company has allotted 2,05,000 Equity shares of ₹ 10/- each at a premium of ₹ 87/- on August 22, 2025 through conversion of Compulsorily Convertible Preference Shares (CCPS) to Equity Shares with a conversion ratio of 10.3:1.
4. The Company has allotted 45,10,200 Equity Shares of ₹ 10/- each at a premium of ₹ 184/- on December 10, 2025 through the Initial Public Offering.

Hence, the Paid-up Capital of the Company as on March 31, 2026, is ₹ 18,85,34,010 comprising 1,88,53,401 Equity shares of ₹ 10/- each.

DIVIDEND

The Company is in the growth and expansion phase and continues to focus on expanding its business operations. Accordingly, with a view to conserving resources and deploying funds towards expansion projects, acquisitions and augmentation of working capital requirements, the Board of Directors does not recommend any dividend for the financial year ended March 31, 2026.

To bring transparency in the matter of declaration of dividend and protect the interests of investors, the Company has adopted a Dividend Distribution Policy following the listing of its shares. The policy has been displayed on the Company's website at link https://methodhub.in/all-policies/

There is no amount lying with the Company as unpaid/unclaimed dividend which is to be transferred to Investors Education and Protection Fund ("IEPF") of the Central Government pursuant to Section 124(5) of the Act.

TRANSFER TO RESERVES

No amount is proposed to be transferred to reserves for the financial year ended March 31, 2026.

PARTICULARS OF HOLDING, SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

As part of our long-term growth strategy, your company has taken significant steps toward international expansion by establishing a direct operational presence in key global markets. This geographic diversification will enable us to better serve existing clients, tap into new opportunities, and enhance global delivery capabilities.

As on March 31, 2026 your Company has the following subsidiaries as mentioned below:

S No	Name of the Subsidiary Company	Nature of relationship	Section under Companies Act, 2013
1	MethodHub Consulting Inc, USA	Wholly Owned Subsidiary Company	2(87)
2	SEW-Tech Inc, USA	Subsidiary Company	2(87)
3	Leo Technology Ventures Inc, USA	Wholly Owned Subsidiary Company	2(87)
4	ZORTech Solutions Inc, Canada	Step-down subsidiary	2(87)
5	Zortech Solutions Inc, USA	Step-down subsidiary	2(87)
6	Nemera Technology Co., Ltd	Step-down subsidiary	2(87)
7	S&R Professionals LLC, USA	Step-down subsidiary	2(87)

These subsidiary companies position us to engage directly with local customers, comply with regional regulations, and enhance our brand presence in high-potential markets.

Further, the Company does not have any joint ventures or associate Companies.

However, BrainCapitol Technologies is a partnership firm in which the Company holds a 99% partnership and profit-sharing interest. Since a partnership firm is not a company or body corporate, BrainCapitol Technologies is not a "subsidiary company" within the meaning of Section 2(87) of the Companies Act, 2013 and has accordingly not been included in Part A of Form AOC-1. However, based on the rights available to the Company under the partnership deed, BrainCapitol Technologies is a controlled enterprise within the meaning of Accounting Standard (AS) 21 and has therefore been included in the Consolidated Financial Statements.

The statement under Section 129(3) of the Companies Act, 2013 in respect of subsidiaries in Form AOC-1, where applicable, is attached as Annexure I to this Report. The Consolidated Accounts of your Company duly audited by the Statutory Auditors are presented as part of this Report.

The financial statements together with related information and other reports of the subsidiaries are available at the https://methodhub.in/financials-subsidiaries-associates/

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The Policy on Related Party Transactions is available at https://methodhub.in/all-policies/

All Related Party Transactions entered into by the Company during the year under review were in the ordinary course of business and on an arm's length basis and were approved by the Audit Committee and the Board from time to time. Details of materially significant related party transactions, if any, are disclosed in Form AOC-2 pursuant to Section 134(3)(h) of the Act and enclosed as Annexure II to this Report.

RISK MANAGEMENT

The Board of Directors identifies and evaluates business risks and opportunities. The Directors of the Company take pro-active steps to minimise adverse impact on the business objectives and enhance the Company's competitive advantage. Presently no material risk has been identified by the directors except for general business risks, for which the Company is leveraging on their expertise and experience. The Company implemented a Risk Management Policy with effect from December 12, 2025.

INTERNAL CONTROL SYSTEM

The Company has established and maintains adequate internal control systems and internal financial controls commensurate with the size, scale, and complexity of its operations.

These controls are designed to provide reasonable assurance regarding the reliability of financial reporting, the preparation of financial statements in accordance with applicable accounting standards, and the safeguarding of assets. The Company has implemented well-defined policies, procedures, and standard operating frameworks to ensure orderly and efficient conduct of its business, adherence to applicable laws and regulations, prevention and detection of frauds and errors, and accuracy and completeness of accounting records. The internal financial control systems are periodically reviewed and evaluated for their effectiveness, and necessary improvements are undertaken to strengthen the overall control environment.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 ("POSH ACT"):

The PoSH Act remains a vital legislation in India, ensuring safe and respectful workplaces by preventing sexual harassment. It serves as a cornerstone in fostering a secure environment where employees can work with dignity.

We are deeply committed to upholding the principles of the Act and promoting a culture of trust, inclusivity, and professionalism. Along with our commitment to employee welfare, we fully comply with the provisions of the PoSH Act.

We have ensured that all our acquired entities are also PoSH compliant. To address and resolve complaints effectively, we have an Internal Committee (IC) in place, further supported by a legal expert specializing in workplace harassment laws. Through continuous awareness initiatives and training, we reinforce our zero-tolerance stance and commitment to a safe workplace for all.

Disclosure in relation to Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013:

S No	Particulars	Number of Complaints
1	Number of complaints filed during the financial year	Nil
2	Number of complaints disposed of during the financial year	Nil
3	Number of complaints pending at the end of the financial year	Nil

STATEMENT BY THE COMPANY WITH RESPECT TO THE COMPLIANCE TO THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT, 1961.

During the year, the company has complied with the provisions relating to the Maternity Benefit Act, 1961.

Full Disclosure Statement:

While the PoSH Act primarily safeguards women from workplace sexual harassment, we have proactively expanded the scope of our Sexual Harassment Policy to ensure protection for all members and partners, regardless of gender, contractual status, caste, class, race, ethnicity, or affinity, while remaining aligned with the provisions of the Act.

Our policy also extends to visitors and casual employees, reinforcing our commitment to a safe and inclusive work environment. Additionally, all complaints received by the Internal Committee (if any) are thoroughly reviewed and handled with the utmost confidentiality.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company is required to comply with the provisions of Section 135 of the Companies Act, 2013. However, the Company is not required to constitute a CSR Committee in accordance with the provisions of section 135(9) since the amount of CSR required to be spent during the year is less than ₹ 50 Lakhs, therefore it is not required to form a CSR Committee as per the exemption provided in Section 135 of the Companies Act, 2013.

Particulars of disclosure as required under Section 135(4) and Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, is annexed to this report as "Annexure III".

The Corporate Social Responsibility policy has been displayed on the Company's website at link https://methodhub.in/all-policies/

We affirm that the implementation and monitoring of CSR activities is in compliance with the Company's CSR objectives and policy.

MANAGERIAL REMUNERATION, EMPLOYEE INFORMATION AND RELATED DISCLOSURES

Employee relations continued to be cordial during the year under review. The Company continued its thrust on Human Resources Development.

The remuneration paid to Directors, Key Managerial Personnel, and Senior Management Personnel during FY 2025-26 was in accordance with the NRC Policy of the Company. Disclosures required under the provisions of Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, relating to the remuneration and other details as required are annexed to this Report as "Annexure IV"

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy, technology absorption, and foreign exchange earnings and outgo as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is as follows:

A. Conservation of Energy

(A) Conservation of energy-	
(i) the steps taken or impact on conservation of energy;	The Company is continuously striving towards improving the energy performance wherever it can. Your Company being not a major power consumer, the expenditure made on this account constitutes a small percentage on the total cost and hence does not impact much.
the steps taken by the Company for utilising alternate sources of energy;	
(ii) the capital investment on energy conservation equipment;	

B. Technology absorption

(B) Technology absorption-	
(i) the efforts made towards technology absorption;	Nil
(ii) the benefits derived like product improvement, cost reduction, product development or import substitution;	Nil
(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
(a) the details of technology imported;	Nil
(b) the year of import;	Nil
(c) whether the technology has been fully absorbed;	Nil
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	Nil
(iv) the expenditure incurred on Research and Development.	Nil

C. Foreign Exchange Earnings and Outgo

During the financial year, the Company strengthened its global market presence through strategic client engagements, AI transformation solutions, and a focus on delivery excellence. A substantial share of revenue was generated from exports to North America.

To further boost export performance, the Company implemented several initiatives, including –

(i) Investing in emerging technologies such as Generative AI and cybersecurity to meet evolving global demand

(ii) Participating in international trade fairs and industry forums to enhance brand visibility and client acquisition

(iii) Establishing strategic alliances and local partnerships

Particulars	Year Ended March 31, 2026 (₹ Thousand)	Year Ended March 31, 2025 (₹ Thousand)
Earnings in Foreign Currency	2,69,984	3,56,864
Expenditure in Foreign Currency	NIL	NIL

ANNUAL RETURN

Pursuant to Section 92(3) and Section 134(3)(a) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company for FY 2025-26 is available on the Company's website at https://methodhub.in/

DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on March 31, 2026, the Board of Directors of your Company comprised Five (05) Directors, viz., One (01) Executive Director and One (1) Non-Executive Director and Three (03) Independent Directors including One (1) Independent Non-Executive Woman Director. As per the Articles of Association of the Company, one-third of the Directors (other than Independent Directors) are liable to retire by rotation at the Annual General Meeting ("AGM") of the Company, every year. Mr. Ahobilam Nagasundaram (DIN: 02953101) retires by rotation ensuing 10th AGM and being eligible, offers himself for re-appointment.

KEY MANAGERIAL PERSONNEL

In terms of Section 203 of the Act, the Company has the following Key Managerial Personnel ('KMPs') of the Company mentioned herein below as on March 31, 2026:

- Mr. Ravi Sharma, Chief Financial Officer
- Mr. Muthukrishnan Shanmuga Thevar, Company Secretary & Compliance Officer of the Company
- Mr. Ahobilam Nagasundaram Executive Director & Chief Executive Officer (CEO) of the Company.

During the year following changes took place in the position of directorship/key managerial personnel.

- Mr. Ahobilam Nagasundaram has been appointed as Chief Executive Officer (CEO) of the Company with effect from August 18, 2025.
- Ms. Lathika Siddharth Pai has been appointed as Additional Non-Executive Independent Woman Director with effect from August 22, 2025.
- Mr. Satinder Mohan Mohindra has resigned from the office of directorship with effect from August 22, 2025.
- Ms. Mini Sudhir Kumar has resigned from the office of directorship with effect from August 22, 2025.
- Mr. Perinkulam Mani Mohanraj has been appointed as Additional Non-Executive Independent Director with effect from August 30, 2025.

INDEPENDENT DIRECTORS

In terms of Section 149 of the Act and the SEBI Listing Regulations, Mr. Jayaramakrishnan Kannan, Ms. Lathika Siddharth Pai and Mr. Perinkulam Mani Mohanraj are the Independent Directors of the Company as on the date of this Report. All Independent Directors of the Company have given declarations under Section 149(7) of the Act, that they meet the criteria of independence as laid down under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations. In terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence. The Independent Directors of the Company have undertaken requisite steps towards the inclusion of their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs, in terms of Section 150 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

CORPORATE GOVERNANCE

The Equity Shares of the Company are listed on the SME platform of BSE Limited. Pursuant to Regulation 15(2) SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the compliance with the Corporate Governance provisions as specified in Regulation 17 to 27 and clause (b) to (i) and (t) of sub regulations (2) of regulation 46 and para C, D and E of Schedule V of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 shall not apply.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report for the year under review, as stipulated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), is presented in a separate section and is attached as "Annexure V", forming part of the Annual Report.

NUMBER OF BOARD MEETINGS AND ATTENDANCE OF DIRECTORS

During the financial year 2025-26, the Company held 28 (Twenty-Eight) board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 as mentioned herein below.

The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings. Necessary quorum was present at all the meetings.

S. No.	Date of Board meeting	Total No of Directors Associated as on the date of meeting	Attendance No. of Directors Attended	% of attendance
1	01.05.2025	5	5	100%
2	06.05.2025	5	5	100%
3	30.05.2025	5	5	100%
4	09.06.2025	5	2	40%
5	27.06.2025	5	5	100%
6	05.07.2025	5	5	100%
7	08.07.2025	5	5	100%
8	16.07.2025	5	5	100%
9	21.07.2025	5	2	40%
10	25.07.2025	5	5	100%
11	08.08.2025	5	2	40%
12	21.08.2025	5	5	100%
13	22.08.2025	5	5	100%
14	30.08.2025	4	4	100%
15	06.09.2025	5	5	100%
16	12.09.2025	5	5	100%
17	06.11.2025	5	5	100%
18	11.11.2025	5	5	100%

19	18.11.2025	5	5	100%
20	20.11.2025	5	5	100%
21	27.11.2025	5	5	100%
22	04.12.2025	5	5	100%
23	10.12.2025	5	5	100%
24	10.12.2025	5	5	100%
25	20.01.2026	5	4	80%
26	06.02.2026	5	5	100%
27	20.03.2026	5	4	80%
28	30.03.2026	5	5	100%

The composition of the board and the details of meetings attended by its members are given below:

S No	Director	Designation	Meetings Entitled	Meetings Attended
1	**Jayaramakrishnan Kannan**	Chairman & Non-Executive Independent Director	28	28
2	**Ahobilam Nagasundaram**	Executive Director & Chief Executive Officer (CEO)	28	24
3	**Prasanna Dhandapani**	Non-Executive Director	28	28
4	**Lathika Siddharth Pai**	Additional Non-Executive Independent Woman Director	15	15
5	**Perinkulam Mani Mohanraj**	Additional Non-Executive Independent Director	14	13

The Non-Executive Directors, including Independent Directors, are entitled to sitting fees for attending meetings of the Board and its Committees. The Company pays a sitting fee of ₹ 20,000 per quarter per Non-Executive Independent Directors and Non-Executive Non-Independent Director irrespective of number of meetings for attending these meetings.

COMMITTEES OF THE BOARD

As on March 31, 2026, the company has three Board level committees:

A) Audit Committee
B) Nomination and Remuneration Committee
C) Stakeholders Relationship Committee

The composition of various Committees of the Board of Directors is available on the website of the Company. The Board is responsible for constituting, assigning, co-opting and fixing the terms of reference of various committees. Details on the role and composition of these committees, including the number of meetings held during the financial year and the related attendance are provided below.

A. Audit Committee:

The Chairman of the Audit Committee is financially literate and the majority of the members have accounting or related financial management experience. Company Secretary acts as Secretary to the Committee.

During the financial year 2025-26, the Company held 08 (Eight) Audit Committee meetings as mentioned herein below.

During the financial year 2025-26, the Company held 08 (Eight) Audit Committee meetings as mentioned herein below.

S No	Date of Audit Committee meeting	Total No of members Associated as on the date of meeting	Attendance	
			No. of Members Attended	% of attendance
1	01.05.2025	3	3	100%
2	27.06.2025	3	3	100%
3	08.07.2025	3	3	100%
4	21.07.2025	3	3	100%
5	25.07.2025	3	3	100%
6	06.09.2025	3	3	100%
7	20.11.2025	3	3	100%
8	17.03.2026	3	3	100%

The composition of the Committee as on March 31, 2026, and the details of meetings attended by its members during the financial year 2025-2026 are given below:

S No	Director	Designation	Meetings Entitled	Meetings Attended
1	Jayaramakrishnan Kannan	Chairman	8	8
2	Prasanna Dhandapani	Member	8	8
3	Perinkulam Mani Mohanraj	Member	5	5

All recommendations of Audit Committee during the year under review were accepted by the Board of Directors. The role and terms of reference of the Committee are in consonance with the requirements mandated under Section 177 of the Companies Act, 2013 and Listing Regulations and is available on the website of the Company at www.methodhub.in

B. Nomination and Remuneration Committee:

Pursuant to the provisions of section 178 (4) of the Companies Act, 2013, the Nomination and Remuneration Policy recommended by the Nomination and Remuneration committee is duly approved by the Board of Directors of the Company. Policy is disclosed on the website of the Company viz. www.methodhub.in.

During the financial year 2025-26, the Company held 05 (Five) Nomination Committee meetings as mentioned herein below.

S No	Date of Nomination & Remuneration Committee meeting	Total No of Members Associated as on the date of meeting	Attendance	
			No of Members Attended	% of attendance
1	01.05.2025	3	3	100%
2	08.07.2025	3	3	100%
3	22.08.2025	3	3	100%
4	30.08.2025	3	3	100%
5	20.03.2026	3	3	100%

S No	Director	Designation	Meetings Entitled	Meetings Attended
1	Lathika Siddharth Pai	Chairperson	2	2
2	Jayaramakrishnan Kannan	Member	5	5
3	Prasanna Dhandapani	Member	2	2

The role and terms of reference of the Committee are in consonance with the requirements mandated under Section 178 of the Companies Act, 2013 and Listing Regulations and is available on the website of the Company at www.methodhub.in

C. Stakeholders' Relationship Committee

The following Committee of Directors looks after the Investor Grievances. During the financial year 2025-26, the Company held 01 (One) Stakeholders' Relationship Committee meeting on May 1, 2025.

S No	Director	Designation	Meetings Entitled	Meetings Attended
1	Jayaramakrishnan Kannan	Chairperson	1	1
2	Prasanna Dhandapani	Member	1	1
3	Perinkulam Mani Mohanraj	Member	0	0

PERFORMANCE EVALUATION OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS:

Pursuant to applicable provisions of the Act and the Listing Regulations, the Board, in consultation with its Nomination and Remuneration Committee, has formulated a framework containing, inter-alia, the criteria for performance evaluation of the entire Board of the Company, its Committees and individual directors, including Independent Directors. The framework is monitored, reviewed and updated by the Board, in consultation with the Nomination and Remuneration Committee, based on need and new compliance requirements.

FAMILIARISATION PROGRAM FOR INDEPENDENT DIRECTORS

The Company has in place a familiarisation program for its Independent Director. The objective of the program is to familiarise Independent Directors on our Board with the business of the Company, industry in which the Company operates, business model, challenges etc. through various programs which includes interaction with subject matter experts within the Company, meetings with our business leads and functional heads on a regular basis. The familiarization programme and other disclosures as specified under the Listing Regulations is available on the Company's website.

DECLARATION BY INDEPENDENT DIRECTORS

The Independent Directors have confirmed that they meet the criteria of independence laid down under Section 149(6) read with Schedule IV of the Act and Regulation 16(1)(b) of the Listing Regulations and that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence.

The board of directors has taken on record the declaration and confirmation submitted by the independent directors after undertaking due assessment of the veracity of the same and is of the opinion that they fulfill the conditions specified in the Act and the Listing Regulations and that they are independent of the management.

TERMS AND CONDITIONS OF APPOINTMENT OF INDEPENDENT DIRECTORS

The terms and conditions of appointment of Independent Directors have been disclosed on the website of the Company www.methodhub.in

SEPARATE MEETING OF INDEPENDENT DIRECTORS

Independent Directors of the Company met separately on March 30, 2026, without the presence of Non-Independent Directors and members of Management. In accordance with the provisions under Section 149 and Schedule IV of the Act, the following matters were, inter alia, reviewed and discussed in the meeting.

(i) Performance of Non-Independent Directors and the Board of Directors as a whole;
(ii) Performance of the Chairman of the Company taking into consideration the views of Executive and Non-Executive Directors;
(iii) Assessment of the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

All the Independent Directors were present at the meeting.

CODE FOR PREVENTION OF INSIDER TRADING

Post listing of equity shares of the company, in accordance with SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has in place the following:

I. Code of Conduct for Prevention of Insider Trading and Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI).

II. Policy for determination of "legitimate purposes" forms part of this Code.

III. Policy and procedures for inquiry in case of leak of UPSI/ suspected leak of UPSI.

All compliances relating to Code of Conduct for Prevention of Insider Trading which includes maintenance of Structured Digital Database (SDD) are being managed through a software installed by the Company in-house including maintenance Structured Digital Database (SDD). This code lays down guidelines advising the designated employees and other connected persons, on procedures to be followed and disclosures to be made by them while dealing with the shares of the company, and while handling any unpublished price sensitive information. CODE OF CONDUCT Commitment to ethical professional conduct is a must for every employee including Board members and senior management personnel of the company. The duties of Directors including duties as an Independent Director as laid down in the Act also forms part of the Code of Conduct. The Code of Conduct is available on the website of the Company www.methodhub.in. All Board members and senior management personnel affirm compliance with the code of conduct annually.

CODE OF CONDUCT

Commitment to ethical professional conduct is a must for every employee including Board members and senior management personnel of the company. The duties of Directors including duties as an Independent Director as laid down in the Act also forms part of the Code of Conduct. The Code of Conduct is available on the website of the Company www.methodhub.in. All Board members and senior management personnel affirm compliance with the Code of Conduct annually.

VIGIL MECHANISM AND WHISTLE-BLOWER POLICY

The Company has established a vigil mechanism and accordingly framed a Whistle Blower Policy in accordance with the provisions of Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014. The policy enables directors, employees and business associates to report unethical behaviour, malpractices, wrongful conduct, fraud, violation of Company's code of conduct, leak or suspected leak of unpublished price sensitive information without fear of reprisal for appropriate action. Under the vigil mechanism, all directors, employees, business associates have direct access to the Chairman of the Audit committee. The whistle blower policy can be accessed at https://methodhub.in/allpolicies/

AUDIT

Statutory Audit

The current Statutory Auditors of the Company are M/s. N.R. Krishnamoorthy & Co. (ICAI registration number 001492S) who have been appointed at the Annual General Meeting held on September 30, 2024 to hold office till the conclusion of the 13th AGM.

The Auditors' Report does not contain any qualification, reservation, or adverse remark on the financial statements for the financial year ended March 31, 2026. The Notes on financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

Secretarial Audit

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, the Company has appointed CS Shreyas Dwaraki, (CP No. 26529) Practicing Company Secretaries to undertake the Secretarial Audit of the Company. The Secretarial Audit Report issued by them for the financial year ended March 31, 2026, is attached as "Annexure VI" to this Report. The Secretarial Audit Report does not contain any qualifications, reservations, or adverse remarks. During the year under review, the Statutory Auditors and Secretarial Auditors have not reported any instances of frauds committed in the Company by its officers or employees, to the Audit Committee under Section 143(12) of the Companies Act, 2013.

DEPOSITS

Your Company has not accepted any deposits during the year under review and as such, no amount of principal or interest was outstanding on the date of the Balance Sheet.

PARTICULARS OF LOANS, INVESTMENTS, GUARANTEES AND SECURITIES UNDER SECTION 186

The Company has not given any Loans and Guarantees during the financial year under Section 186 of the Act. The Company has made investments in its subsidiaries, namely, MethodHub Consulting INC-USA, SEW-Tech Inc, USA, Leo Technology Ventures Inc, USA.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS

During the year under review, your directors confirm that there were no significant or material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company and its future operations.

DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134(3)(c) of the Companies Act, 2013, with respect to the Directors' Responsibility Statement, it is hereby confirmed that:

a) in the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards read with requirements of Schedule III to the Act have been followed, and there are no material departures from the same;

b) the Directors have selected such accounting policies and applied them consistently, and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026, and of the profit/loss of the Company for the year ended on that date;

c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) the Directors have prepared the annual accounts on a going concern basis;

e) the Directors have laid down internal financial controls to be followed by the Company, and that such internal financial controls are adequate and operating effectively; and

f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws, and that such systems are adequate and operating effectively.

SECRETARIAL STANDARDS

The Company is in compliance with the applicable Secretarial Standards i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively issued by the Institute of Company Secretaries of India ('ICSI') and approved by the Central Government under Section 118 (10) of the Act for the financial year ended 2025-26.

PENALTIES

There were no penalties or strictures imposed on the company by stock exchange(s) or SEBI or any statutory authority, on any matter related to capital markets, during the year.

SCORES

SEBI processes investor complaints in a centralised web-based complaints redressal system i.e. SCORES. Through this system a shareholder can lodge a complaint against a company for his grievance. The company uploads the action taken on the complaint which can be viewed by the shareholder. The company and shareholder can seek and provide clarifications online through SEBI

ONLINE DISPUTE RESOLUTION (ODR) PORTAL

As per the SEBI circular no. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated 31st July 2023, on "Online Resolution of Disputes in the Indian Securities Market" a common Online Dispute Resolution Portal ("ODR Portal") which harnesses online conciliation and online arbitration for resolution of disputes arising in the Indian Securities Market. SMART ODR Portal (Securities Market Approach for Resolution through ODR Portal) can be accessed via the following link https://smartodr.in/login

RECONCILIATION OF SHARE CAPITAL AUDIT

Pursuant to Regulation 76 of Securities and Exchange Board of India (Depositories Participants) Regulations, 2018 a Company Secretary in Practice carries out audit of Reconciliation of Share Capital on a quarterly basis to reconcile the total admitted equity share capital with the National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL) and the total issued and listed equity share capital. The audit report confirms that the total issued/paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialised shares held with NSDL and CDSL. The said report, duly signed by practicing company secretary is submitted to stock exchanges where the securities of the company are listed within 30 days of the end of each quarter and this Report is also placed before the Board of Directors of the company.

INVESTOR GRIEVANCE REDRESSAL

During the period since listing of shares of the company to the date of this report, there were no complaints received from the investors. The designated email id for Investor complaint is cs@methodhub.in

UTILISATION OF FUNDS RAISED THROUGH PUBLIC ISSUE

The Company had raised funds through Initial Public Offer (IPO) during December 2025 where the equity shares were listed on BSE Limited. The proceeds of aforesaid issue are being utilised, for the purpose for which it was raised by the Company in accordance with the terms of the issue. There were no deviation(s) or variation(s) in the utilization of public issue proceeds from the objects as stated in the prospectus dated December 10, 2025.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of this Report, except as disclosed elsewhere in this Report.

INSOLVENCY AND BANKRUPTCY CODE

During the year, no application was made and no proceedings were pending under the Insolvency and Bankruptcy Code, 2016, hence the requirement to disclose the details of application made or proceeding pending at the end of financial year is not applicable.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF.

Not Applicable.

COMPLIANCE OFFICER DETAILS AND ADDRESS FOR CORRESPONDENCE

MR. MUTHUKRISHNAN SHANMUGA THEVAR
Company Secretary & Compliance Officer.
Registered office: Unit No.109, 1st Floor, Prestige Meridian-1 No.29, M.G. Road, Bengaluru, Karnataka, India, 560001
Contact No: +91-7824823132

Email id - cs@methodhub.in; info@methodhub.in

REGISTRAR AND SHARE TRANSFER AGENT

During the year, as part of the listing of its shares on the Stock Exchange, the Company appointed MAASHITLA SECURITIES PRIVATE LIMITED as its RTA. Details of the RTA are given below

MAASHITLA SECURITIES PRIVATE LIMITED

CIN: U67100DL2010PTC208725

451, Krishna Apra Business Square,
Netaji Subhash Place, Pitampura, New Delhi-110034

Tel No: 011-47581432

Email Id: rta@maashitla.com

Website: www.maashitla.com

ACKNOWLEDGEMENTS

Your Directors place on record their appreciation for the guidance and co-operation received from customers, members, investors, vendors, partners, bankers, government authorities and other stakeholders for their continued support to the Company. The Board also places on record its appreciation for the dedicated services rendered by all employees of the Company.

For and on behalf of the Board of Directors of
MethodHub Software Limited

AHOBILAM NAGASUNDARAM
EXECUTIVE DIRECTOR & CEO
DIN: 02953101
Date: August 20, 2026
Place: Philadelphia, USA

PRASANNA DHANDAPANI
NON-EXECUTIVE DIRECTOR
DIN: 02187044
Date: August 20, 2026
Place: Chennai, India

ANNEXURES TO THE BOARD'S REPORT

Annexure I: Form AOC-1 — Statement containing salient features of the financial statements of subsidiaries / associate companies / joint ventures

Annexure II: Form AOC-2 — Particulars of contracts/arrangements with related parties under Section 188 of the Companies Act, 2013

Annexure III: Report on Corporate Social Responsibility (CSR) Activities (set out in the Corporate Social Responsibility section of this Annual Report)

Annexure IV: Disclosures on Managerial Remuneration under Section 197(12) read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Annexure V: Management Discussion and Analysis Report

Annexure VI: Secretarial Audit Report (Form MR-3)

Annexure I

Form AOC-1

Statement containing salient features of the financial statements of subsidiaries /Associate companies /Joint ventures (if applicable) (Pursuant to first proviso to sub-section (3) of section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

Part "A": Subsidiaries (Information in respect of each subsidiary to be presented with amounts in Thousand)

S No	Particulars	Details	Details	Details	Details
1	Name of the subsidiary	MethodHub Consulting Inc. USA – Wholly Owned Subsidiary Company	Leo Technology Ventures Inc, USA Wholly Owned Subsidiary Company	SEW-Tech Inc, USA (Subsidiary Company)	ZORTech Solutions Inc, Canada Step-down Subsidiary
2	The date since when subsidiary was acquired	1/4/2024	1/4/2025	1/4/2025	1/4/2024
3	Reporting period for the subsidiary concerned, if different from the holding Company's reporting period.	-	31/12/2025	31/12/2025	31/12/2025
4	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign Subsidiaries.	USD 94.84	USD 94.84	USD 94.84	CAD 68.15
5	Share capital	12	9	9	6
6	Reserves and surplus	2,55,390	-69,425	1,63,681	5,788
7	Total Assets	5,39,862	3,32,593	14,90,375	2,20,612
8	Total Liabilities	2,84,461	4,01,837	13,26,694	2,14,818
9	Investments	69,711	1,79,403	53,449	0
10	Turnover	6,15,981	0	16,50,886	6,05,232
11	Profit Before Taxation	2,08,587	-34,128	1,59,448	716
12	Provision For Taxation	48,362	767	3,426	179
13	Profit After Taxation	1,60,225	-34,895	1,56,022	537
14	Proposed Dividend	Nil	Nil	Nil	Nil
15	Extent of shareholding (in percentage)	100	100	60	51

S No	Particulars	Details	Details	Details
1	Name of the subsidiary	Zortech Solutions Inc, USA	Nemera Technology Co., Ltd	S&R Professionals LLC, USA
		Step-down subsidiary	Step-down subsidiary	Step-down subsidiary
2	The date since when subsidiary was acquired	1/4/2024	1/4/2025	1/4/2025
3	Reporting period for the subsidiary concerned, if different from the holding Company's reporting period.	31/12/2025	-	31/12/2025
4	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign Subsidiaries.	USD	THB	USD
		94.84	2.87	94.84
5	Share capital	83	37749	0
6	Reserves and surplus	20,475	7,962	56,437
7	Total Assets	38,514	1,99,180	2,79,568
8	Total Liabilities	17,955	1,53,470	2,23,131
9	Investments	0	0	0
10	Turnover	75,369	2,71,184	2,10,794
11	Profit Before Taxation	9,095	9,186	5,150
12	Provision For Taxation	1,836	954	1,287
13	Profit After Taxation	7,259	8,232	3,862
14	Proposed Dividend	Nil	Nil	Nil
15	Extent of shareholding (in percentage)	51	51	80
Notes: The following information shall be furnished at the end of the statement:				
1. Names of subsidiaries which are yet to commence operations: Nil				
2. Names of subsidiaries which have been liquidated or sold during the year: Nil				

For and on behalf of the Board of Directors of

MethodHub Software Limited

AHOBILAM NAGASUNDARAM
EXECUTIVE DIRECTOR & CEO
DIN: 02953101
Date: August 20, 2026
Place: Philadelphia, USA

PRASANNA DHANDAPANI
NON-EXECUTIVE DIRECTOR
DIN: 02187044
Date: August 20, 2026
Place: Chennai, India

Part B: Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Amount (₹ In Thousands)

Name of associates/Joint Ventures	Nil
1. Latest audited Balance Sheet Date	Nil
2. Date on which the Associate or Joint Venture was associated or acquired	Nil
Shares of Associate or Joint Ventures held by the Company on the year end	Nil
i. No. of Shares	Nil
ii. Amount of Investment in Associates/Joint Venture	Nil
iii. Extent of Holding %	Nil
3. Description of how there is significant influence	Nil
4. Reason why the associate/joint venture is not consolidated	Nil
5. Net worth attributable to shareholding as per latest audited Balance Sheet	Nil
6. Profit/(Loss) for the year	Nil
i. Considered in Consolidation	Nil
ii. Not Considered in Consolidation	Nil

Notes: The following information shall be furnished at the end of the statement:

1. Names of associates or joint ventures which are yet to commence operations - Nil
2. Names of associates or joint ventures which have been liquidated or sold during the year - Nil

For and on behalf of the Board of Directors of

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Place: Chennai, India

Annexure II

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-Section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

S No	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Nil
b)	Nature of contracts/arrangements/transactions	Not Applicable
c)	Duration of the contracts/arrangements/transactions	Not Applicable
d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Not Applicable
e)	Justification for entering into such contracts or arrangements or transactions	Not Applicable
f)	Date of approval by the Board	Not Applicable
g)	Amount paid as advances, if any	Nil
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	Not Applicable

2. Details of contracts or arrangements or transactions at Arm's length basis.

S No	Particulars	Details	Details
a)	Name (s) of the related party & nature of relationship	Sakthivel PM Services LLP.	Rajalaxmi Ramamirtham
		Enterprise in which Director is a partner	Spouse of the Director
b)	Nature of contracts/arrangements/transactions	Purchase of Goods/Availing of any Services	Payment of remuneration - Office of Place of Profit
c)	Duration of the contracts/arrangements/ transactions	During financial year 2025-26	On-going
d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Purchase of Goods/ Availing of services for an amount not exceeding ₹15,000 (Thousand)	Payment of remuneration of not exceeding ₹ 1,500 (Thousand)
e)	Date of approval by the Board, if any	8/7/2025	17/4/2024
f)	Amount paid as advances, if any	Nil	Nil
g)	Ordinary Course of Business	Yes	Yes

Note - The Related Party Transactions entered into by the Company during the financial year were in the ordinary course of business and on an arm's length basis. Accordingly, the provisions of Section 188 of the Companies Act, 2013 are not applicable to such transactions, and therefore, the particulars of such transactions have not been included in this Annexure

For and on behalf of the Board of Directors of

MethodHub Software Limited

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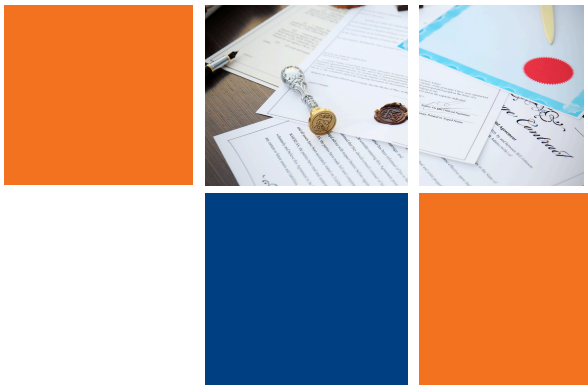

Annexure III

Corporate Social Responsibility

Report on CSR Activities under Section 135 of the Companies Act, 2013

Report on Corporate Social Responsibility (CSR) Activities

1. Brief outline of the Company's CSR Policy

The main objective of the CSR Policy is to lay down guidelines for the Company to make CSR as one of the areas to adhere to a strategy that focuses on making a positive contribution to society through high impact, sustainable programmes.

This Policy covers current as well as proposed CSR activities to be undertaken by the Company and examines their alignment with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India only and includes strategy that defines plans for future CSR activities.

The CSR activities of the Company are guided by CSR policy, which includes activities mentioned in Schedule VII of the Companies Act, 2013 with great focus on health, education and employability of those from socially and economically backward groups, the underprivileged and marginalised, and the society at large through education, awareness and training.

2. Composition of the CSR Committee

The Company is not required to constitute the CSR committee as the spending towards the CSR obligation is less than ₹50 lakh as per the provisions of Section 135.

Sl.No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	NOT APPLICABLE			

3. Web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company:

The CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company under the link https://methodhub.in/policies/

4. Details of Impact Assessment of CSR projects carried out in pursuance of sub-rule (3) of Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable:

During the financial year, the Company is not required to carry out impact assessment of any projects in pursuance of sub-rule (3) of rule 8 of Companies (Corporate Social Responsibility Policy) Rules, 2014.

The Company will carry out impact assessment of projects, as and when applicable, and will provide details of the same as part of its future reports pursuant to Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014.

5. Average net profit of the Company as per Section 135(5): ₹ 5,46,08,454.21

6(a). Two percent of average net profit of the Company as per Section 135(5): ₹10,92,169.08
6(b). Surplus arising out of the CSR projects or programmes or activities of previous financial years: Nil;
6(c). Amount required to be set off for the financial year, if any: ₹0.56
6(d). Total CSR obligation for the financial year (6a + 6b - 6c): ₹10,92,168.52
6 (e). CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (₹)	Amount Unspent (in ₹)				
	Total Amount transferred to Unspent CSR Account as per sub- section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount. (₹)	Date of transfer.	Name of the Fund	Amount. (₹)	Date of transfer.
₹10,93,000.00	Nil	Not Applicable	Not Applicable	Nil	Not Applicable

6 (f). Excess amount for set-off, if any

S No	Particulars	Amount (₹)
(i)	Two percent of average net profit of the Company as per Section 135(5)	₹10,92,169.08
(ii)	Total amount spent for the financial year	₹10,93,000.00
(iii)	Excess amount spent for the financial year	₹830.92
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years	₹830.92

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years:

S. No	Preceding Financial Years	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in ₹)	Balance amount in Unspent CSR Account under sub-section (6) of section 135 (in ₹)	Amount Spent in the Financial Year (in ₹)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in ₹)	Deficiency, if any
					Amount in ₹	Date of transfer		
1	FY 2023-24	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
2	FY 2024-25	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
3	FY 2025-26	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the financial year: No

9. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per sub- section (5) of section 135: Nil

For and on behalf of the Board of Directors of

MethodHub Software Limited

AHOBILAM NAGASUNDARAM
EXECUTIVE DIRECTOR & CEO
DIN: 02953101
Date: August 20, 2026
Place: Philadelphia, USA

PRASANNA DHANDAPANI
NON-EXECUTIVE DIRECTOR
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Date: August 20, 2026
Place: Chennai, India

Annexure IV

Disclosures on Managerial Remuneration under Section 197(12) read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

i. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26:

S No	Name of the Directors	Designation	Ratio of remuneration to Median Remuneration	% of increase in the remuneration
1	Ahobilam Nagasundaram	Executive Director & CEO	245	N.A.#
2	Prasanna Dhandapani	Non-Executive Director	N.A.##	N.A.
3	Jayaramakrishnan Kannan	Chairman and Non-Executive Independent Director	N.A.##	N.A.
4	Perinkulam Mani Mohanraj	Non-Executive Independent Director	N.A.##	N.A.
5	Lathika Siddharth Pai	Non-Executive Independent Woman Director	N.A.##	N.A.

This Director held their respective offices only for part of the previous year and hence the percentage of increase of remuneration in this case is not comparable with that of the current year.

The Non-Executive Directors were paid remuneration by way of sitting fees for attending the Board/Committee Meetings.

Note 1: Non-Executive Directors are paid remuneration only by way of sitting fees. The remuneration package of the above Directors was approved by the Board of Directors. For the Computation of median remuneration of the employees of the Company Gross Salary paid to each employee who have been in the employment of the company for the whole financial year is taken into consideration.

Note 2: Remuneration of the key managerial personnel consists of a salary and other benefits.

S.No.	Name of the Key Managerial Personnel	Designation	% of increase in the remuneration
1	**Ravi Sharma**	Chief Financial Officer	N.A.#
2	**Muthukrishnan Shanmuga Thevar**	Company Secretary & Compliance Officer	4.667%

This KMP held his office only for part of the previous year and hence the percentage of increase of remuneration in this case is not comparable with that of the current year.

ii. The percentage increase in the median remuneration of employees in the financial year 2025-26: 40.26%

iii. The number of permanent employees on the rolls of company as on March 31, 2026: 296 employees.

iv. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

There has been 39.18% average percentile increase in the salaries of employees other than the managerial personnel in the last financial year. Further the comparison with the percentile increase in the managerial remuneration and justification thereof is not applicable since the Managerial personnel held his respective office only for part of the previous year and hence the percentile of increase of remuneration in this case is not comparable with that of the current year.

v. The key parameters for any variable component of remuneration availed by the directors: Not Applicable.

vi. The Company affirms that the remuneration is as per the remuneration policy for Directors, Key Managerial Personnel and other employees, adopted by the company

- Employees employed throughout the financial year who were in receipt of remuneration for that year which, in the aggregate, was not less than Rupees One Crore and Two Lakhs - There was no employee employed throughout the financial year who were in receipt of remuneration at a rate which, in the aggregate, was not less than Rupees One Crore and Two Lakhs.

- Employees employed for a part of the financial year, who were in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month - There was no employee employed for a part of the financial year who were in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month.

- Employees employed throughout the financial year or part thereof, were in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company - There was no employee employed throughout the financial year or part thereof, who were in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company.

- Employees posted and working in a country outside India, not being directors or their relatives, drawing more than sixty lakh rupees per financial year or five lakh rupees per month: There are no employees who are posted outside India.

- The information required pursuant to Section 197 (12) of the Companies Act, 2013 read with Rule 5(2) & 5(3) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company forms part of this report. However, considering the second proviso to Section 136(1) of the Companies Act, 2013, the Annual Report, excluding the aforesaid information, is being sent to the Members of the Company and others entitled thereto. The said information is available for inspection by Members at the registered office of the Company during business hours on working days of the Company up to the date of the ensuing AGM. Any Members interested in obtaining a copy thereof, may write to the secretarial team at cs@methodhub.in, in this regard.

For and on behalf of the Board of Directors of

MethodHub Software Limited

AHOBILAM NAGASUNDARAM
EXECUTIVE DIRECTOR & CEO
DIN: 02953101
Date: August 20, 2026
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NON-EXECUTIVE DIRECTOR
DIN: 02187044
Date: August 20, 2026
Place: Chennai, India

Annexure V

MANAGEMENT DISCUSSION AND ANALYSIS

MethodHub Software Limited (Consolidated)
Financial Year 2025-26

Forward-Looking Statement

This Management Discussion and Analysis Report contains forward-looking statements that reflect the Company's current expectations regarding future events, business prospects, financial performance, and operating results. These statements are based on assumptions, estimates and expectations of future events that may differ materially from actual results due to various risks and uncertainties including changes in economic conditions, market demand, technology disruptions, regulatory developments, competitive pressures, geopolitical developments, foreign exchange fluctuations and other factors beyond the Company's control.

The Company undertakes no obligation to update or revise any forward-looking statements based on subsequent events or developments. The financial statements have been prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other applicable statutory requirements.

This discussion should be read in conjunction with the audited consolidated financial statements and notes forming part of this Annual Report. In this Management Discussion and Analysis, references to "the Company" are to MethodHub Software Limited and references to "the Group" are to the Company together with its subsidiaries, step - down subsidiaries and the partnership entity controlled by it. Unless the context otherwise requires, the discussion and all figures are presented on a consolidated basis.

About MethodHub Software Limited

MethodHub Software Limited is a technology services organisation engaged in Information Technology Services and Telecom & Tech Infrastructure Projects. The Group provides AI-driven solutions, Technology Consulting, Software Development, Staffing Services, Enterprise Solutions, and Telecom & Tech Infrastructure Projects to clients across multiple geographies.

During FY 2025-26, the Company significantly expanded its global footprint through strategic acquisitions and currently operates through subsidiaries in the United States, Canada, and Thailand, together with a controlled partnership entity in India. The Group's diversified operating structure enables it to address evolving customer needs while leveraging global delivery capabilities and domain expertise.

The successful completion of the Initial Public Offering (IPO) and listing on the SME Platform of BSE Limited on December 12, 2025, marked a significant milestone in the Company's growth journey.

Company Overview

FY 2025-26 was a landmark year characterised by strong organic growth, strategic acquisitions, international expansion, and successful capital market participation.

The Group achieved consolidated revenue from operations of ₹33,28,829 thousand as compared to ₹13,51,199 thousand in FY 2024-25, representing a growth of 146.36%. Net Profit after tax stood at ₹3,18,443 thousand compared to ₹1,15,012 thousand during FY 2024-25.

The Group expanded its presence through acquisitions resulting in seven operating subsidiaries/step-down subsidiaries, including the ones that were already in existence in the previous year, across India, the United States, Canada and Thailand and one controlled partnership entity, thereby strengthening its international service delivery capabilities and customer reach.

Strategic Developments During FY 2025-26

Successful IPO and Public Listing

A major milestone during the year was the successful completion of the Company's Initial Public Offering ("IPO"), comprising a fresh issue of 45,10,200 Equity Shares of face value ₹10 each, aggregating to ₹874.98 million, and an Offer for Sale of 7,72,800 Equity Shares, aggregating to ₹149.92 million. Accordingly, the IPO comprised an aggregate of 52,83,000 Equity Shares, aggregating to ₹1,024.90 million. The Company's Equity Shares were listed on the SME Platform of BSE Limited on 12 December 2025. The IPO strengthened the Company's capital base and enhanced its visibility among customers, investors, and business partners.

Global Expansion through Acquisitions

The Group underwent significant transformation through acquisition of four additional subsidiaries/step-down subsidiaries during the FY 2025-26. These acquisitions expanded MethodHub's international footprint and enhanced its service capabilities across key North American and international markets.

Strengthening Delivery Capabilities

The Group continued to invest in software development, digital capabilities, delivery infrastructure and customer acquisition initiatives. Software under development of ₹3,19,386 thousand reflects the Group's continued commitment towards technology-led growth and service innovation.

Business Model and Competitive Strengths

MethodHub's business model is built around the following key pillars:

Technology Services

Providing AI transformation solutions, application development, consulting services, managed services and enterprise technology solutions.

Talent and Staffing Solutions

Supporting clients with specialised technology talent and workforce solutions across different industries and geographies.

Telecom Infrastructure Services

Providing telecom infrastructure support and services to address growing connectivity and network deployment requirements.

Global Delivery Platform

Leveraging our global network of subsidiaries across multiple countries to provide scalable, cost-efficient and customer-centric solutions.

Growth through Strategic Acquisitions

Expanding capabilities, customer acquisition and market reach through carefully selected inorganic growth opportunities.

Strong Financial Platform

Strengthened balance sheet following the IPO, with enhanced financial flexibility and improved access to capital to support future growth.

(a) Industry Structure and Developments

The global technology services industry continues to be driven by rapid AI transformation, Cloud Adoption, Cybersecurity Investments, Data Analytics, Artificial Intelligence, Automation, Enterprise Modernisation, and Infrastructure Modernisation initiatives.

Organisations worldwide are increasingly investing in digital solutions to improve operational efficiency, customer experience, and business agility. Demand for technology staffing and managed services also remains resilient as enterprises seek specialised digital talent and flexible delivery models.

Telecom infrastructure investments continue to gain momentum, supported by network modernisation initiatives, expansion of digital connectivity, cloud infrastructure deployment, and next-generation communication technologies.

(b) Opportunities and Threats

The increasing adoption of Artificial Intelligence, cloud technologies, AI transformation, enterprise modernisation and technology-led business models presents significant opportunities for the Group. The Group's expanded international presence and diversified service portfolio also provide opportunities for cross-selling, geographic expansion and deeper client engagement.

At the same time, the Group operates in a competitive and rapidly evolving technology environment. Key challenges include changes in technology and customer requirements, competition for skilled talent, global economic uncertainty, foreign exchange fluctuations, customer concentration, cybersecurity risks, and the integration of acquired businesses.

MethodHub's diversified portfolio of technology consulting, AI transformation services, staffing solutions, telecom infrastructure services, and global delivery capabilities position the Group favourably to capitalise on these industry opportunities.

(c) Segment-wise Performance

The Group operates primarily across Information Technology Services and Telecom & Technology Infrastructure Projects.

Segment	FY 2025-26 Revenue (₹ thousand)	FY 2024-25 Revenue (₹ thousand)
Information Technology Services	31,15,094	10,71,196
Telecom & Tech Infrastructure Projects	1,84,622	2,77,396
Other Operating Income	29,113	2,607
Total Revenue from Operations	**33,28,829**	**13,51,199**

Information Technology Services

Information Technology Services continued to be the Group's principal revenue contributor accounting for 93.58% of operational revenue. Growth was driven by AI transformation engagements, cloud migration services, enterprise application modernisation, technology staffing, managed services, cybersecurity and AI-driven business solutions. The Group expanded its service delivery capabilities through strategic acquisitions and strengthened its global customer base during the year.

Telecom & Tech Infrastructure Projects

The Telecom & Tech Infrastructure Projects segment recorded revenue of ₹1,84,622 thousand during FY 2025-26 compared with ₹2,77,396 thousand in FY 2024-25, representing a decline of 33.4%. The decline was primarily attributable to lower project execution and revenue recognition during the year.

The segment continued to support telecommunications operators and infrastructure customers through network modernisation, deployment support and technology infrastructure management projects. With the significant expansion of the Group's Information Technology Services business following the acquisitions completed during the year, the relative contribution of the Telecom & Tech Infrastructure Projects segment to consolidated revenue also moderated.

Revenue by Geography

The Group maintains a diversified international customer base, with a significant proportion of its revenue being generated from overseas markets. During FY 2025-26, revenue from operations amounted to ₹33,28,829 thousand, driven primarily by the United States, Canada, Thailand and India. The Group's expanded global presence, supported by strategic acquisitions and strengthened delivery capabilities across multiple jurisdictions, has enabled it to serve customers across a broader geographic footprint.

The United States remained the Group's largest market, contributing ₹20,91,991 thousand, representing approximately 62.84% of total revenue from operations. Canada contributed ₹6,05,232 thousand (18.18%), Thailand contributed ₹2,70,241 thousand (8.12%), and India contributed ₹3,61,365 thousand (10.86%) during FY 2025-26.

Compared with FY 2024-25, the Group witnessed substantial growth across its international operations, particularly in the United States and Thailand, reflecting the impact of strategic acquisitions, deeper customer engagement, and expansion of technology service offerings. The contribution from overseas markets increased significantly during the year, demonstrating the success of the Group's international growth strategy and its ability to leverage global delivery capabilities to serve customers in key technology markets.

The geographical diversification of revenue reduces dependence on any single market and provides the Group with opportunities to benefit from technology spending trends across multiple economies. The Group remains focused on strengthening its presence in North America and other international markets while continuing to expand its customer relationships and service offerings globally.

(Amount in ₹ Thousand)

Geography	FY 2025-26	%	FY 2024-25	%
India	3,61,365	10.86%	3,46,091	25.61%
USA	20,91,991	62.84%	4,64,616	34.39%
Canada	6,05,232	18.18%	5,40,492	40.00%
Thailand	2,70,241	8.12%	0	0.00%
Total Revenue from Operations	**33,28,829**		**13,51,199**	

(d) Outlook

The outlook for the Group remains positive, supported by robust demand for AI transformation services, cloud technologies, enterprise modernisation initiatives, technology staffing solutions, and telecom infrastructure services. The successful IPO, strengthened balance sheet, increased global presence and strategic acquisitions completed during FY 2025-26 have enhanced the Group's platform for its next phase of development.

Going forward, the Group will focus on:

- Deepening and expanding relationships with customers across key markets.
- Strengthening capabilities in AI transformation offerings.
- Leveraging cross-selling opportunities across subsidiaries and service offerings.
- Evaluating strategic acquisition opportunities that complement existing capabilities and market presence.
- Improving operational efficiencies and optimising resource utilisation.
- Expanding the portfolio of higher-value technology and digital services.
- Creating sustainable long-term value for shareholders.

With an established international presence, strengthened financial position and an expanding portfolio of technology services, MethodHub Software Limited is well positioned to capitalise on growth opportunities across international technology services markets.

(e) Risks and Concerns

The Group operates in a dynamic and competitive environment and continuously evaluates emerging risks.

Key Business Risks

- Global economic slowdown impacting technology spending.
- Talent acquisition and retention challenges.
- Foreign exchange fluctuations.
- Customer concentration risks.
- Working capital and receivable management.
- Changes in technology and client preferences.
- Integration risks related to acquisitions.
- Regulatory and compliance risks across multiple jurisdictions.
- Cybersecurity and data protection risks.

The Company has implemented appropriate governance structures, internal controls and risk mitigation processes to address these challenges.

(f) Internal Control Systems and their Adequacy

The Company maintains adequate internal control systems commensurate with the nature, scale and complexity of its operations.

The internal control framework is designed to:

- Safeguard assets.
- Ensure reliability of financial reporting.
- Maintain compliance with applicable laws and regulations.
- Monitor operational efficiency.
- Support effective risk management.

The effectiveness of the internal control systems is periodically reviewed by the management, Audit Committee and Board of Directors. Necessary measures are undertaken, wherever required, to further strengthen the control environment in line with the evolving scale and complexity of the Company's operations.

(g) Discussion on Financial Performance with respect to Operational Performance

Revenue from Operations

Particulars	FY 2025-26	FY 2024-25
Revenue from Operations	₹33,28,829 thousand	₹13,51,199 thousand

Revenue from operations increased by 146.36% to ₹33,28,829 thousand primarily driven by organic business growth, increased client engagements and expanded service offerings and the contribution of the subsidiaries acquired during the year.

Total Income

Particulars	FY 2025-26	FY 2024-25
Total Income	₹33,45,607 thousand	₹13,62,759 thousand

Total income grew by 145.50%, reflecting strong underlying business momentum and scalable operational execution.

Profit After Tax

Particulars	FY 2025-26	FY 2024-25
Net Profit After Tax	₹3,18,443 thousand	₹1,15,012 thousand

Net profit after tax increased by approximately 176.88%, reflecting improved operating performance and the benefit of the Group's expanded scale of operations.

Earnings Per Share

Particulars	FY 2025-26	FY 2024-25
Basic EPS	₹21.63	₹9.93

The robust growth in profitability was reflected in Basic EPS, which increased to ₹21.63 from ₹9.93 in FY 2024-25.

Balance Sheet Review

Strengthening Net Worth

Shareholders' funds increased substantially during the year due to IPO proceeds and an increase in reserves from current-year profits.

Particulars	FY 2025-26	FY 2024-25
Share Capital	₹1,88,534 thousand	₹69,619 thousand
Reserves & Surplus	₹13,42,378 thousand	₹3,57,558 thousand

Asset Growth

Total assets increased to ₹34,36,716 thousand from ₹9,37,461 thousand reflecting acquisitions, investments in software development, working capital growth and expansion initiatives.

Key highlights include:

- Goodwill on consolidation: ₹5,93,834 thousand
- Software under development: ₹3,19,386 thousand
- Trade receivables: ₹9,82,376 thousand
- Cash and cash equivalents: ₹5,96,601 thousand

Cash Flow Performance

The Group generated positive operating cash flows of ₹57,560 thousand during FY 2025-26 compared to an operating cash outflow of ₹69,456 thousand during FY 2024-25.

Investing cash outflows primarily related to:

- Strategic acquisitions
- Product development investments
- Creation of long-term assets

Financing inflows were driven by:

- IPO proceeds
- Securities premium
- Borrowings for business expansion

As a result, cash and cash equivalents increased to ₹5,96,601 thousand as of March 31, 2026.

(h) Human Resources and Industrial Relations

The Group recognises human capital as a critical driver of growth and innovation.

During FY 2025-26:

- The Group continued to invest in training, leadership development and employee engagement initiatives.
- Various skill enhancement and performance management programmes were conducted to strengthen organisational capabilities.
- With expanded global operations and increasing business opportunities, the Group remains focused on attracting, retaining and developing high-quality talent across its operating regions.
- The Group focused on global workforce integration, strengthening collaboration across geographies, optimising resource allocation, and enhancing operational efficiency to support sustainable growth.

Number of permanent employees of the Group as on March 31, 2026 : 296

The Group remains committed to fostering an inclusive, performance-driven and employee-centric work culture. Industrial relations remained cordial throughout the year and there were no disputes.

(i) Key Financial Ratios

Ratio	FY 2025-26	FY 2024-25	Change
Debtors Turnover Ratio	4.61	4.33	6.47%
Inventory Turnover Ratio	270.21	298.59	(9.50%)
Interest Coverage Ratio	3.59	3.78	(5.03%)
Current Ratio	1.33	1.90	(30.00%)
Debt Equity Ratio	0.74	0.75	(1.33%)
Operating Profit Margin (%)	20.06%	13.63%	47.18%
Net Profit Margin (%)	9.57%	8.51%	12.46%

Explanation for Material Changes (25% or More)

Current Ratio
The Current Ratio declined from 1.90 times to 1.33 times, representing a decrease of 30.00%. The decline was primarily attributable to higher current liabilities arising from business acquisitions, deferred purchase consideration obligations and working capital financing requirements associated with the Group's expanded operations.

Operating Profit Margin
Operating Profit Margin improved significantly from 13.63% to 20.06%, representing an increase of 47.18%. The improvement was driven by increased scale of operations, stronger contribution from overseas businesses, improved utilization of delivery resources, operational efficiencies and enhanced service mix.

(j) Return on Net Worth

Particulars	FY 2025-26	FY 2024-25
Return on Net Worth	32.53%	42.57%

Explanation

Return on Net Worth declined from 42.57% to 32.53%, representing a relative decrease of 23.58%, primarily due to a significant increase in shareholders' equity following the Initial Public Offering, fresh equity issuances, conversion of preference shares into equity and retention of profits. While profitability increased substantially during the year, the growth in average equity base was proportionately higher, resulting in moderation of the return ratio.

(Although the change is below the 25% threshold in clause (i) of Schedule V, Part B, this disclosure and explanation are furnished because clause (j) requires details of any change in Return on Net Worth to be given, irrespective of its magnitude.)

Disclosure of Accounting Treatment

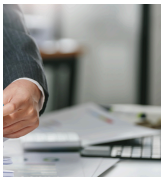
The consolidated financial statements of the Group have been prepared in accordance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 and other relevant provisions of the Act.
The Group has not adopted any accounting treatment different from those prescribed in the applicable Accounting Standards in the preparation of its financial statements.

For and on behalf of the Board of Directors of

MethodHub Software Limited

AHOBILAM NAGASUNDARAM
EXECUTIVE DIRECTOR & CEO
DIN: 02953101
Date: August 20, 2026
Place: Philadelphia, USA

PRASANNA DHANDAPANI
NON-EXECUTIVE DIRECTOR
DIN: 02187044
Date: August 20, 2026
Place: Chennai, India



Annexure VI

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2026

[Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Personnel) Rules, 2014 and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Members,
MethodHub Software Limited
Unit No. 109, 1st Floor, Prestige Meridian-1,
No. 29, M.G. Road, Bengaluru,
Karnataka, India – 560001

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. METHODHUB SOFTWARE LIMITED (hereinafter called "the Company") bearing CIN: L74900KA2016PLC085743. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliance and expressing my opinion thereon.

Based on my verification of books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026, according to the provisions of:

(i)The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii)The Securities Contracts(Regulation) Act, 1956 ('SCRA') and the rules made thereunder, to the extent it is applicable;

(iii)The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv)Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v)The following Regulations and Guidelines prescribed under the Securities and Exchange, Board of India Act, 1992 ('SEBI Act');

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 - (Not Applicable to the Company during the Audit Period);

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. - (Not Applicable to the Company during the Audit Period);

(f) Securities and Exchange Board of India (Issue and Listing of Securitised Debt Instruments and Security Receipts) Regulations, 2008. (Not Applicable to the Company during the Audit Period);

(g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(h) The Securities and Exchange Board of India (Delisting of Equity Shares)Regulations, 2021; (Not Applicable to the Company during the Audit Period);

i) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; (Not Applicable to the Company during the Audit Period);

(j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(k) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. (Not Applicable to the Company during the Audit Period);

(l) The management of the Company has confirmed that, during the period under review, there is no specific law applicable exclusively to the Company, other than those generally applicable to companies of a similar nature of business.

(m) The Listing Agreements entered into by the Company with BSE Limited w.r.t Equity Shares;

I have also examined compliance with the applicable clauses of the following:

(a) Secretarial Standards issued by The Institute of Company Secretaries of India.
(b)The Listing Regulations as per the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Further, during the period under review, the following changes took place in the composition of the Board of Directors of the Company:

1. Mr. Jayaramakrishnan Kannan has been regularised as Chairman and Non-Executive Independent Director of the Company with effect from August 18, 2025.

2. Ms. Mini Sudhir Kumar has been regularised as Non-Executive Independent Women Director of the Company with effect from August 18, 2025.

3. Mr. Perinkulam Mani Mohanraj has been appointed as Additional Non-Executive Independent Director with effect from August 30, 2025.

4. Ms. Lathika Siddharth Pai has been appointed as Additional Non-Executive Independent Woman Director with effect from August 22, 2025.

5. Mr. Satinder Mohan Mohindra has resigned from the office of directorship with effect from August 22, 2025.

6. Ms. Mini Sudhir Kumar has resigned from the office of directorship with effect from August 22, 2025.

Further, during the year under review, the Company appointed Mr Ahobilam Nagasundaram as Chief Executive Officer (CEO) of the Company with effect from August 18, 2025.

Further, adequate notices have been given to all the directors to schedule the Board Meetings; the agenda and detailed notes on the agenda were sent at least seven days in advance and consent to shorter notice has been taken, wherever required.

All decisions at the Board Meetings and Committee Meetings are carried out with the requisite majority of the Directors of the Company.

I further report that there are adequate systems and processes in the company, commensurate with the size and operations of the company, to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, the company has the following events/actions having a major bearing on the company's affairs in pursuance of the above-mentioned laws, rules, regulations, guidelines, standards, etc. referred to above.

1. The Company issued and allotted 5,000 Compulsorily Convertible Preference Shares (CCPS) of face value of ₹10 each at a premium of ₹990/- on July 05, 2025 through a rights issue.

2. The Company has allotted 3,96,494 Equity Shares of ₹10/- each at a premium of ₹112/- on August 21, 2025 through rights issue.

3. The Company has allotted 2,05,000 Equity Shares of ₹10/- each at a premium of ₹87/- on August 22, 2025 through conversion of Compulsorily Convertible Preference Shares (CCPS) to Equity Shares with the conversion ratio 10.3:1.

4. The Company has allotted 45,10,200 Equity Shares of ₹10/- each at a premium of ₹184/- on December 10, 2025 through Public issue.

5. The Company passed a Special Resolution at the Extraordinary General Meeting held on June 02, 2025, pursuant to Section 55 of the Companies Act, 2013, approving the issue of 20,000 Preference Shares of ₹10 each at a premium of ₹990/-each aggregating up to ₹2,00,00,000/-.

6. The Company passed an Ordinary Resolution at the Extra-Ordinary General Meeting held on July 08, 2025 pursuant to section 63 of the Companies Act, 2013, approving to issue 50,71,423 Equity shares of ₹10 each as Bonus Shares to the shareholders out of the free reserves at the ratio 3:4.

7. The Company passed an Ordinary Resolution at the Extra-Ordinary General Meeting held on August 08, 2025 to increase the authorised share capital of the Company from ₹15,40,00,000/- (Indian Rupees Fifteen Crores Forty Lakhs Only) divided into 1,50,00,000 (One Crore Fifty Lakhs) Equity Shares of ₹10/-(Indian Rupees Ten Only) each and 4,00,000 (Four Lakhs) Preference Shares of ₹10/- (Indian Rupees Ten Only) each. to ₹22,40,00,000/- (Indian Rupees Twenty-Two Crore Forty Lakhs Only) divided into 2,20,00,000 (Two Crore Twenty Lakhs) Equity Shares of ₹10/- (Indian Rupees Ten Only) each and 4,00,000 (Four Lakhs) Preference Shares of ₹10/- (Indian Rupees Ten Only) each. The Company has passed the following significant resolutions at the Ninth Annual General Meeting held on 18.08.2025:

a. The Company passed an Ordinary Resolution for Ratification of Mr. Satinder Mohan Mohindra as Non-Executive, Non-Independent Director liable to retire by rotation.

b. The Company passed an Ordinary Resolution for Ratification of Mr. Prasanna Dhandapani as Non-Executive, Non-Independent Director liable to retire by rotation.

c. The Company passed Special resolution for Appointment of Mr. Ahobilam Nagasundaram as Chief Executive Officer (CEO) of the Company with effect from August 18, 2025.

d. The Company passed Ordinary Resolution for Regularization of Mr. Jayaramakrishnan Kannan as Independent Director with effect from December 18, 2024, to hold office for a term of five (5) consecutive years up to December 17, 2029, not liable to retire by rotation.

e. The Company passed an Ordinary Resolution for Regularization of Mrs. Mini Sudhir Kumar as Independent Director with effect from January 8, 2025, to hold office for a term of five (5) consecutive years up to January 7, 2030, not liable to retire by rotation.

f. The Company passed a Special Resolution authorizing the Company and Board of Directors of the Company to borrow money under section 180(1)(c) of the Companies Act, 2013, any sum or sums of money up to ₹100 Crores (Including the money already borrowed by the Company).

g. The Company passed a Special Resolution to approve transactions under section 185 read with Section 186 of the Companies Act, 2013 to advance loans and/or giving of guarantee(s), and/or providing of security(ies) in connection with any loan taken / to be taken from financial institutions/banks/insurance companies / other investing agencies or any other person(s) / bodies corporate by any entity (said entity(ies) covered under the category of 'a person in whom any of the director of the company is interested' as specified in the explanation to the said section, of an aggregate outstanding amount not exceeding ₹100,00,00,000 (Indian Rupees One Hundred Crores only).

h. The Company passed a Special Resolution under Section 186 of the Companies Act, 2013 for

1. Making investment and acquire by way of subscription, purchase or otherwise, securities of any other body corporate, provided that the total amount of such investments outstanding at any time shall not exceed ₹100 Crores.

2. Give loan to any person or body corporate or give guarantee or provide security in connection with a loan to any other person or body corporate, provided that the aggregate amount of such loan and guarantee outstanding at any time shall not exceed ₹100 Crores.

i. The Company passed Special resolution under section 180(1)(a) of Companies Act, 2013 to mortgage, create charge, hypothecate and/or pledge any of the Company's assets and properties, stock in trade, work-in-progress, whether movable or immovable, present or future, and the whole or substantially the whole of all or any of the Undertaking(s) of the Company for an amount not exceeding ₹100 Crores.

j. The Company passed Ordinary resolution under section 188 of Companies Act, 2013 to enter the related party transactions as mentioned herein below

Name of the Related Party	Nature of relationship	Maximum Limit for availing services (₹ In Crores)	Maximum Limit for rendering services (₹ In Crores)	Duration of the contract or arrangement	The manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract;	Whether all factors relevant to the contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors;
Sakthivel PM Services LLP	Limited Liability Partnership in which Director of the Company is a designated Partner	20.00	20.00	Throughout the year	At arm's length basis	Yes, all factors relevant to the contract have been considered.

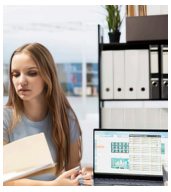
k. a.The Company has passed Special Resolution pursuant to section 23, 42, 62(1)(c) and other applicable provisions of Companies Act, 2013 read with Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended, the Companies (Share Capital and Debentures) Rules, 2014 (including any statutory modifications or re-enactment thereof, for the time being in force) and Securities Contracts (Regulation) Rules, 1957 ("SCRR") the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI ICDR Regulations"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), the Foreign Exchange Management Act, 1999, as amended, and the rules and regulations made thereunder including the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 and in accordance with the provisions of the Memorandum of Association and the Articles of Association of the Company and the uniform listing agreement to be entered into between the Company and SME Platform of BSE Limited ("Stock Exchange") and subject to any approvals, consents, permissions and sanctions as

may be required from the Registrar of Companies, Karnataka at Bengaluru ("RoC"), SEBI, RBI, Department for Promotion of Industry and Internal Trade (DPIIT), Government of India, Ministry of Commerce and Industry, the Stock Exchange and all other appropriate statutory authorities and departments (the "Regulatory Authorities"), and subject to such conditions and modifications as may be prescribed, stipulated or imposed by any of them while granting such approvals, consents, permissions and sanctions, and which may be agreed to by the board of directors of the Company to issue, allot such number of equity shares of face value of ₹ 10/- each of the Company (the "Equity Shares") aggregating up to such amount comprising of a fresh issue of up to ₹900 million by the Company ("Fresh Issue") and Offer for sale of up to 800,000 Equity Shares by certain existing shareholder(s) ("Selling Shareholders") ("Offer for Sale" and together with the Fresh Issue, the "Offer") for cash either at par or premium, (with an option to the Company to retain an over-subscription to the extent of 10% of the net Offer size, or such other extent as may be permitted under the Applicable Laws at a price to be determined by the Company in consultation with the book running lead managers so appointed ("BRLM) by the book building process in terms of the SEBI ICDR Regulations at such premium or discount or at par per Equity Shares as permitted under Applicable Laws, and as may be fixed and determined by the Company in accordance with the BRLM in accordance with the SEBI ICDR Regulations (and such price, the "Offer Price") to any category of person or persons who are eligible investors as permitted under Applicable Laws, who may or may not be the shareholder(s) of the Company as the Board may decide in consultation with the BRLM including anchor investors and qualified institutional buyers, if any.

l. The Company has passed an Ordinary Resolution pursuant to section 204 and other applicable provisions of the Companies Act, 2013, read with the rules made thereunder, and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 appointed Mr. CS Shreyas Dwaraki (Practicing Company Secretary (FCS: 11953 COP No. 26529), as Secretarial Auditors of the Company for a term of five consecutive years, commencing from financial year 2025-26 till financial year 2029-30 at such remuneration and on such terms and conditions as may be determined by the Board of Directors.

Name: Shreyas Dwaraki
Company Secretary in Practice
Membership Number: F11953; COP: 26529
Peer Review Certificate no. 5997/2024
ICSI UDIN: F011953H000718890
Place: Bengaluru
Date: June 30, 2026

Note: This report is to be read with "Annexure A" which forms an integral part of this report.



Annexure A

To,
The Members,
METHODHUB SOFTWARE LIMITED
Unit No. 109, 1st Floor, Prestige Meridian-1,
No. 29, M.G. Road, Bengaluru,
Karnataka, India – 560001

My Secretarial Audit Report of June 30, 2026, for the financial year 2025-26 is to be read along with this letter.

Management's Responsibility

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility

2. My responsibility is to express an opinion on these secretarial records, standards and procedures followed by the company with respect to secretarial compliance based on my audit.

3. I believe that audit evidence and information obtained from the Company's management is adequate and appropriate for me to provide a basis for my opinion.

4. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices I have followed provide a reasonable basis for my opinion.

5. Wherever required, I have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.

6. I have relied on the Information and documents provided by the Company and the audit is carried out based on the same.

Disclaimer

7. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the Management has conducted the affairs of the Company.

8. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

Name: Shreyas Dwaraki
Company Secretary in Practice
Membership Number: F11953; COP: 26529
Peer Review Certificate no. 5997/2024
ICSI UDIN: F011953H000718890
Place: Bengaluru
Date: June 30, 2026

Independent Auditor's Report – Standalone

To
The Members of MethodHub Software Limited

Opinion

We have audited the accompanying standalone financial statements of MethodHub Software Limited (formerly known as MethodHub Software Private Limited) (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Statements" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Company's Annual Report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of such other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes

maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

(d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(e) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of our audit work and in evaluating the results of our work, and to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and, where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements for the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 (the "Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, based on our audit, we report that:

a. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion, proper books of account as required by law have been kept by the Company, so far as it appears from our examination of those books.

c. The Company does not have any branch office whose accounts are audited under Section 143(8) of the Act; accordingly, reporting under Section 143(3)(c) of the Act is not applicable.

d. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

e. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, as applicable.

f. We have no observations or comments on financial transactions or matters which have any adverse effect on the functioning of the Company.

g. On the basis of the written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

h. There are no qualifications, reservations or adverse remarks relating to the maintenance of accounts and other matters connected therewith.

i. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.

3. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.

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

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements, including disputed Income-tax demands aggregating to ₹2,315 thousand for Assessment Year 2022-23 pending before the Commissioner of Income Tax (Appeals), and Goods and Services Tax demands aggregating to ₹25,478 thousand in respect of earlier financial years pending before the Hon'ble High Court of Karnataka.

ii. The Company did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses.

iii. There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clauses (a) and (b) above contain any material misstatement.

v. The Company has not declared or paid any dividend during the year, and the Board of Directors has not proposed any dividend for the year.

vi. Based on our examination, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For N R Krishnamoorthy & Co
Chartered Accountants
Firm Registration No.: 001492S

N R Krishnamoorthy, FCA
Partner
Membership No.: 020638
UDIN: 26020638OIZLIU1306

Place: Chennai
Date: August 20, 2026

ANNEXURE A TO INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our Independent Auditor's Report of even date to the members of MethodHub Software Limited on the standalone financial statements for the year ended March 31, 2026.

Based on the information and explanations given to us and the books of account and records examined by us in the normal course of audit, we report that:

i. Property, Plant and Equipment and Intangible Assets

(a)(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company has maintained proper records showing full particulars of intangible assets.
(b) Property, Plant and Equipment have been physically verified by the management at reasonable intervals and, in our opinion, the coverage and procedure of such verification are appropriate having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
(c) According to the information and explanations given to us and based on our examination of the records of the Company, the Company does not own any immovable property. Accordingly, reporting under clause 3(i)(c) of the Order is not applicable.
(d) The Company has not revalued any of its Property, Plant and Equipment or intangible assets during the year.
(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended) and rules made thereunder.

ii. Inventory and Working Capital Limits

(a) The Company has maintained proper records of inventory, including materials purchased for contracts executed on a contract basis. Physical verification of inventory has been conducted at reasonable intervals by the management, and, in our opinion, the coverage and procedure of such verification are appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.
(b) The Company has been sanctioned working capital limits in excess of ₹5 crore, in aggregate, from a bank on the basis of security of current assets. According to the information and explanations given to us, the Company was not required, as per the terms of the sanction, to file quarterly returns or statements of current assets with the bank in respect of such facilities, and accordingly no such returns or statements were filed by the Company during the year. In the absence of any such filings, the question of agreement of quarterly returns or statements with the books of account under clause 3(ii)(b) of the Order does not arise.

iii. Investments, Guarantees, Securities and Loans or Advances in the Nature of Loans

During the year, the Company made investments aggregating to ₹3,57,347 thousand in companies. The Company did not provide any guarantee or security and did not grant any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
(a) The Company has not granted loans or advances in the nature of loans or provided guarantees or securities during the year. Accordingly, reporting of the aggregate amount granted/provided during the year and the balance outstanding at the balance sheet date under clause 3(iii)(a) of the Order is not applicable.
(b) In our opinion and according to the information and explanations given to us, the investments made during the year are not prejudicial to the interests of the Company. In forming this opinion, we have also considered the compliance with the provisions of Section 186 of the Act reported under clause 3(iv) below.
(c) to (f) The Company has not granted any loans or advances in the nature of loans during the year. Accordingly, reporting under clauses 3(iii)(c) to 3(iii)(f) of the Order is not applicable.

iv. Compliance with Sections 185 and 186

In our opinion and according to the information and explanations given to us, the Company has not granted any loan, provided any guarantee or given any security to any of its directors or to any other person in whom any of its directors is interested, and accordingly the provisions of Section 185 of the Act are not attracted. The Company has complied with the provisions of Section 186 of the Act in respect of the investments made during the year. The investments so made are within the limits specified in sub-section (2) of Section 186 of the Act, and the Company has not made investments through more than two layers of investment companies within the meaning of sub-section (1) of Section 186 of the Act. Full particulars of the investments made have been disclosed in the standalone financial statements as required by sub-section (4) of Section 186 of the Act.

v. Deposits
The Company has not accepted any deposits or amounts which are deemed to be deposits. Accordingly, reporting under clause 3(v) of the Order is not applicable.

vi. Cost Records
The maintenance of cost records has not been specified by the Central Government under Section 148(1) of the Act for the business activities carried on by the Company. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

vii. Statutory Dues

(a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is generally regular in depositing undisputed statutory dues, including Goods and Services Tax, provident fund, employees' state insurance, income-tax, tax deducted at source, duty of customs, cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed statutory dues outstanding as at March 31, 2026, for a period of more than six months from the date they became payable.
(b) The following statutory dues have not been deposited on account of disputes:

Name of statute / nature of dues	Amount (₹ in thousand)	Period to which amount relates	Forum where dispute is pending	Remarks
Income-tax Act, 1961 - Income-tax demand	2,315	Assessment Year 2022-23	Commissioner of Income Tax (Appeals)	Demand contested by the Company
Goods and Services Tax laws - GST demand	25,478	Earlier financial years	Hon'ble High Court of Karnataka	Demand contested by the Company

viii. Unrecorded Income

There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961.

ix. Borrowings

(a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
(b) The Company has not been declared a willful defaulter by any bank or financial institution or other lender.
(c) The Company has not availed any term loan during the year. Accordingly, reporting on utilisation of term loans under clause 3(ix)(c) of the Order is not applicable.
(d) On an overall examination of the standalone financial statements, the Company has not raised funds on a short-term basis for utilisation for long-term purposes.
(e) On an overall examination of the standalone financial statements, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures. Accordingly, reporting under clause 3(ix)(f) of the Order is not applicable.

x. Utilisation of Funds Raised and Allotment of Securities

(a)The Company completed an Initial Public Offering during the year. In our opinion and according to the information and explanations given to us, the monies raised by way of the Initial Public Offering have been utilised for the purposes for which they were raised. As at March 31, 2026, the unutilised proceeds amounted to ₹3,17,065 thousand, of which ₹3,10,000 thousand was temporarily invested in fixed deposits with scheduled commercial banks and the balance was held in current accounts pending utilisation for the stated objects. Pending such utilisation, no part of the monies so raised has been used for any purpose other than the objects stated in the offer document.

(b)During the year, the Company did not make any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures. The issue of 5,000 compulsorily convertible preference shares during the year was by way of a rights issue and, accordingly, does not constitute a preferential allotment or private placement for the purpose of clause 3(x)(b) of the Order.

xi. Fraud and Whistle-blower Complaints

(a)No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b)Since no fraud by the Company and no material fraud on the Company has been noticed or reported during the year, no report under Section 143(12) of the Act was required to be filed in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year or up to the date of this report.
(c)As informed to us, the Company has not received any whistle-blower complaints during the year and up to the date of this report.

xii. Nidhi Company

The Company is not a Nidhi Company. Accordingly, reporting under clause 3(xii) of the Order is not applicable.

xiii. Related Party Transactions
In our opinion and according to the information and explanations given to us, transactions with related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable Accounting Standards.

xiv. Internal Audit System

(a)In our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
(b)We have considered the internal audit reports issued to the Company for the period under audit.

xv. Non-cash Transactions with Directors

In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors during the year. Accordingly, the provisions of Section 192 of the Act are not applicable.

xvi. Registration under the Reserve Bank of India Act, 1934

(a)The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clauses 3(xvi)(a) and 3(xvi)(b) of the Order is not applicable.
(b)In our opinion, there is no Core Investment Company within the Group, as defined in the Core Investment Companies (Reserve Bank) Directions, 2016. Accordingly, reporting under clauses 3(xvi)(c) and 3(xvi)(d) of the Order is not applicable.

xvii. Cash Losses
The Company has not incurred cash losses during the current financial year or in the immediately preceding financial year.

xviii. Resignation of Statutory Auditors
There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable.

xix. Capability of Meeting Liabilities

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans, and based on our examination of the evidence supporting the assumptions, nothing has come to our attention that causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the balance sheet date as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. Our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor assurance that all liabilities falling due within a period of one year from the balance sheet date will be discharged by the Company as and when they fall due.

xx. Corporate Social Responsibility

(a) In respect of CSR obligations other than ongoing projects, the Company has spent the amount required to be spent under Section 135(5) of the Act during the year. Accordingly, there is no unspent amount required to be transferred to a fund specified in Schedule VII to the Act in accordance with the second proviso to Section 135(5).
(b) The Company did not have any ongoing project within the meaning of Section 135(6) of the Act requiring transfer of any unspent CSR amount to a special account. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable.

For N R Krishnamoorthy & Co
Chartered Accountants
Firm Registration No.: 001492S

N R Krishnamoorthy, FCA
Partner
Membership No.: 020638
UDIN: 26020638OIZLIU1306

Place: Chennai
Date: August 20, 2026

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 2(i) under "Report on Other Legal and Regulatory Requirements" of our Independent Auditor's Report of even date to the members of MethodHub Software Limited on the standalone financial statements for the year ended March 31, 2026.

Report on the Internal Financial Controls with Reference to Standalone Financial Statements under Section 143(3)(i) of the Companies Act, 2013

We have audited the internal financial controls with reference to standalone financial statements of MethodHub Software Limited (formerly known as MethodHub Software Private Limited) (the "Company") as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing specified under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to standalone financial statements and their operating effectiveness. Our audit included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to standalone financial statements.

Meaning of Internal Financial Controls with Reference to Standalone Financial Statements

A company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to standalone financial statements includes those policies and procedures that: (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of internal financial controls with reference to standalone financial statements to future periods are subject to the risk that such controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI.

For N R Krishnamoorthy & Co
Chartered Accountants
Firm Registration No.: 001492S

N R Krishnamoorthy, FCA
Partner
Membership No.: 020638
UDIN: 26020638OIZLIU1306

Place: Chennai
Date: August 20, 2026

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

CIN-L74900KA2016PLC085743
Unit No. 109, 1st Floor, Prestige Meridian-1
No.29, M.G. Road, Bangalore - 560001
Balance Sheet as at 31st March 2026

(In ₹ '000)

	PARTICULARS	Note	As at 31st March 2026	As at 31st March 2025
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) Share Capital	2	1,88,534	69,619
	(b) Reserves and Surplus	3	10,65,005	3,07,779
2	**Non-current Liabilities**			
	(a)Long-term Borrowings	4	-	9,171
	(b)Deferred Tax Liabilities (Net)	5	24,043	10,299
	(c)Long-term Provisions	6	8,176	5,747
3	**Current Liabilities**			
	(a) Short-term Borrowings	7	38,000	1,60,891
	(b) Trade Payables			
	(i) Total Outstanding dues of Micro Enterprises and Small Enterprises	8	13,747	-
	(ii)Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	8	5,781	29,505
	(c) Other current liabilities	9	1,96,589	8,782
	(d) Short-term Provisions	10	7,380	11,887
	TOTAL		**15,47,255**	**6,13,680**
II	**ASSETS**			
1.	**Non-current assets**			
	(a) Property, Plant and Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	11	13,743	6,683
	(ii) Intangible Assets		331	345
	(b) Non-Current Investments	12	3,82,454	25,107
	(c) Other Non-Current Assets	13	29,570	20,416
2.	**Current assets**			
	(a) Inventories	14	15,390	9,033
	(b) Trade Receivables	15	2,85,033	2,23,354
	(c) Cash and Cash Equivalents	16	4,62,072	1,60,981
	(d) Short-term Loans and Advances	17	28,831	4,375
	(e) Other Current Assets	18	3,29,831	1,63,386
	TOTAL		**15,47,255**	**6,13,680**

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Significant Accounting Policies & Notes Forming Part of Financial Statements

The Accompanying Significant Accounting Policies and Notes to Standalone Financial Statements are an Integral part of the Financial Statements.

As per our Report of even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy,FCA
Partner
Membership No. 020638
UDIN :26020638OIZLIU1306
Date: 20/08/2026
Place: Chennai,India

For and on behalf of the Board of Directors
Methodhub Software Limited
CIN-L74900KA2016PLC085743

Ahobilam Nagasundaram
(Director)
DIN: 02953101
Date: 20/08/2026
Place: Philadelphia,USA

Prasanna Dhandapani
(Director)
DIN: 02187044
Date: 20/08/2026
Place: Chennai,India

Muthukrishnan Shanmuga Thevar
(Company Secretary)
M.No: A61530
Date: 20/08/2026
Place: Chennai,India

Ravi Sharma
(Chief Financial Officer)
Date: 20/08/2026
Place: Jaipur,India

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

CIN-L74900KA2016PLC085743
Unit No. 109, 1st Floor, Prestige Meridian-1
No.29, M.G. Road, Bangalore - 560001
Statement of Profit and Loss for the year ended 31st March 2026

(In ₹ '000) Except equity share and per equity share data

	Particulars	Note	For the year ended 31st March 2026	For the year ended 31st March 2025
I.	**INCOME**			
	Revenue from Operations	19	6,25,686	5,85,539
	Other Income	20	13,948	11,794
	Total Income		**6,39,634**	**5,97,333**
II.	**EXPENSES**			
	Direct Cost	21	3,73,303	4,11,288
	Changes in Inventory - Work-in-Progress	22	(6,357)	(9,033)
	Employee Benefits Expense	23	73,089	47,392
	Finance Cost	24	38,207	28,958
	Depreciation and Amortization Expense	25	3,528	2,200
	Other Expenses	26	46,305	30,651
	Total Expenses		**5,28,075**	**5,11,456**
III.	**Profit before Exceptional and Extraordinary items and Tax**		**1,11,559**	**85,877**
	Exceptional and Extraordinary Items		-	-
IV.	**Profit before tax**		**1,11,559**	**85,877**
V.	**Tax expense:**			
	Current Tax		6,966	13,615
	Deferred Tax		13,744	7,029
	Profit after tax		**90,849**	**65,233**
	Earnings per equity share (Face Value of ₹10/- each):	27		
	(1) Basic *		6.17	5.63
	(2) Diluted *		5.84	5.30
	Weighted Average Number of Equity Shares Outstanding during the year			
	Basic*		1,47,20,204	1,15,79,523
	Diluted*		1,55,48,187	1,22,99,263
	* Refer note 27.1			

The Accompanying Significant Accounting Policies and Notes to Standalone Financial Statements are an Integral part of the Financial Statements. 1-43

As per our Report of even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy,FCA
Partner
Membership No. 020638
UDIN :26020638OIZLIU1306
Date: 20/08/2026
Place: Chennai,India

For and on behalf of the Board of Directors
Methodhub Software Limited
CIN-L74900KA2016PLC085743

Ahobilam Nagasundaram
(Director)
DIN: 02953101
Date: 20/08/2026
Place: Philadelphia,USA

Prasanna Dhandapani
(Director)
DIN: 02187044
Date: 20/08/2026
Place: Chennai,India

Muthukrishnan Shanmuga Thevar
(Company Secretary)
M.No: A61530
Date: 20/08/2026
Place: Chennai,India

Ravi Sharma
(Chief Financial Officer)
Date: 20/08/2026
Place: Jaipur,India

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

CIN-L74900KA2016PLC085743
Unit No. 109, 1st Floor, Prestige Meridian-1
No.29, M.G. Road, Bangalore - 560001
Cash Flow Statements for the year ended 31st March 2026

(In ₹ '000)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Cash flow from operating activities		
Profit before tax	1,11,559	85,877
Adjustments:		
Depreciation and Amortization	3,528	2,200
Interest on Deposits	(13,920)	(7,881)
Write Back of loan payable - Nalinam	-	(3,600)
Interest Expenses	38,207	27,980
	1,39,374	**1,04,576**
Adjustments:		
(Increase)/decrease in Inventories	(6,357)	(9,033)
(Increase)/decrease in Trade Receivables	(61,679)	(50,399)
(Increase)/decrease in Short-term Loans and Advances	(24,456)	23,278
(Increase)/decrease in Other Non-Current Assets	(9,154)	(6,734)
(Increase)/decrease in Other Current Assets	(1,66,445)	(90,143)
Increase/(decrease) in Trade Payables	(9,977)	9,751
Increase/(decrease) in Provisions	(4,507)	4,705
Increase/(decrease) in Non-Current Liabilities	2,429	1,358
Increase/(decrease) in Other Current Liabilities	1,87,807	2,401
Cash generated from operations	**47,035**	**(10,240)**
Provision for Income Tax	(6,966)	(13,615)
Net cash provided/(used) by operating activities	**40,069**	**(23,855)**
Cash flow from investing activities		
Purchase of Property, Plant and Equipment and Intangible Asset	(10,572)	(5,760)
Interest on Deposits	13,920	7,881
Increase/(decrease) in Non-current investments	(3,57,347)	(8)
Net cash provided/(used) by investing activities	**(3,53,999)**	**2,113**
Cash flow from financing activities		
Proceeds from Issue of Equity Shares	49,067	9,670
Proceeds from Issue of Preference Shares	50	2,000
Increase/(decrease) in Short-term Borrowing	(1,22,894)	27,258
Increase/(decrease) in Long -term Borrowing	(9,171)	(1,12,751)
Securities Premium on Issue of Shares (Net of Issue Expenses)	7,36,175	1,87,315
Write Back of loan payable - Nalinam	-	3,600
Finance cost paid	(38,207)	(27,980)
Net cash provided/(used) by financing activities	**6,15,020**	**89,112**
Net increase/(decrease) in cash and cash equivalents	**3,01,091**	**67,370**
Cash and Cash equivalents at the beginning of the year	1,60,981	93,611
Cash and cash equivalents at the end of the year	**4,62,072**	**1,60,981**

Notes to Cash flow statement

a. The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 (AS-3) on Cash Flow Statements.

b. Cash and Cash Equivalents Comprises of

	2025-26	2024-25
Balances with Banks		
In Current Account	22,072	76,000
In Deposit Account		
- Fixed Deposit	1,20,000	-
- In Deposit Account held as Security	40,000	84,981
- Other Bank Balances	2,80,000	
Cash on Hand	-	-
Cash and Cash Equivalents in Cash Flow Statement	**4,62,072**	**1,60,981**

c. Figures in brackets indicate Cash outgo.

d. During the year, the Company issued bonus shares amounting to ₹ 50,714 thousand (previous year ₹ 24,549 thousand) by capitalising reserves. This transaction does not involve any cash flow and hence it is not reflected in the Cash flow statement.

e. Fixed deposits comprise of ₹ 4,40,000 thousand out of which ₹ 1,20,000 thousand are current and ₹ 3,20,000 thousand are non-current , out of non-current fixed deposits ₹ 40,000 thousand are against lien .

f. Previous year's figures have been regrouped, wherever necessary.

The Accompanying Significant Accounting Policies and Notes to Standalone Financial Statements are an Integral part of the Financial Statements. (Notes 1-43)

As per our Report of even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy,FCA
Partner
Membership No. 020638
UDIN :26020638OIZLIU1306
Date: 20/08/2026
Place: Chennai,India

For and on behalf of the Board of Directors
Methodhub Software Limited
CIN-L74900KA2016PLC085743

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M.No: A61530
Date: 20/08/2026
Place: Chennai,India

Ravi Sharma
(Chief Financial Officer)
Date: 20/08/2026
Place: Jaipur,India

Notes to the Standalone Financial Statements as at and for the year ended 31st March 2026

SIGNIFICANT ACCOUNTING POLICIES

CORPORATE INFORMATION

The Company, MethodHub Software Limited (the Company) (CIN: L74900KA2016PLC085743), was originally incorporated as MethodHub Software Private Limited on 2nd February 2016 under the Companies Act, 2013. The Company was subsequently converted into a public limited Company under the name MethodHub Software Limited on 19th October 2024. The Company is engaged in Information Technology services, Telecom, and Tech Infra Services. The Company is a technology services provider that offers next-generation business solutions to enhance the AI transformation with expertise in delivering innovative, scalable, and cost-effective solutions to clients across sectors including Banking, Financial Services & Insurance (BFSI), Healthcare, Power, Oil & Gas serving customers across the globe.

The Company also specialises in delivering technology infrastructure solutions tailored to the evolving needs of the telecom industry. With a focus on scalability, efficiency, and innovation, the Company empowers telecom o perators to stay ahead in a competitive landscape. Additionally, the Company provides technology infrastructure solutions designed exclusively for the solar energy and renewable energy and Healthcare sectors offering sustainable solutions that maximise efficiency and drive growth.

The Company has its registered office at Unit No.109, 1st Floor, Prestige Meridian-1, No.29, M.G. Road, Bengaluru - 560001. The Standalone Financial Statements are presented in Indian Rupees.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 **Basis of Preparation of Standalone Financial Statements**

These Standalone Financial Statements have been prepared and presented under the historical cost convention on an accrual basis and in accordance with Generally Accepted Accounting Principles ('GAAP') in India. The Company has prepared these Standalone Financial Statements to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014 and Companies (Accounting Standards) Amendment Rules 2016.

The Management has assessed the entity's ability to continue as a going concern. Based on such assessment, the Management believes that there is no material uncertainty with respect to any events or conditions that may cast significant doubt on the entity to continue as a going concern and accordingly, the Standalone Financial Statements have been prepared on a going concern basis.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use. The management evaluates all recently issued or revised Accounting Standards on an on-going basis.

The Company underwent a legal change in its status from a private limited company to a public limited company on 19.10.2024.

All amounts disclosed in the Standalone Financial Statements and notes thereto have been rounded off to the nearest Thousand as per the requirement of Schedule III of the Companies Act, 2013 unless otherwise stated.

1.2 **Use of Estimates and Judgements**

The preparation of Standalone Financial Statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities at the end of the reporting period.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the Standalone Financial Statements in the year in which changes are made and, if material, their effects are disclosed in the notes to the Standalone Financial Statements.

1.3 **Actuarial Valuation**

The determination of the Company's liability towards defined benefit obligations to employees is made through independent actuarial valuation, including determination of amounts to be recognised in the Statement of Profit and Loss. Such valuation depends upon assumptions determined after taking into account inflation, seniority, promotions and other relevant factors in the employment market. Information about such valuation is provided in the notes to the Standalone Financial Statements.

1.4 **Current/Non-Current Classification**

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. The Company has ascertained its normal operating cycle as twelve months. In accordance with Schedule III of the Act, any asset or liability is classified as current if it satisfies any of the following conditions:

(i) Assets: An asset shall be classified as current when it satisfies any of the following criteria:
1) It is expected to be realised in or is intended for sale or consumption in the company's normal operating cycle.
2) It is held primarily for the purpose of being traded.
3) It is expected to be realised within twelve months after the reporting date.
4) It is cash or cash equivalents unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

(ii) Liabilities: A liability shall be classified as current when it satisfies any of the following criteria:
a) It is expected to be settled in the Company's normal operating cycle.
b) It is held primarily for the purpose of being traded.
c) It is due to be settled within twelve months after the reporting date; or
d) The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other assets and liabilities shall be classified as non-current. Current Assets/Liabilities include the current portion of non-current assets/liabilities respectively.

An operating cycle is the time between the acquisition of assets for processing and the realisation in cash or cash equivalents. Where the normal operating cycle cannot be identified, it is assumed to have a duration of twelve months.

A receivable shall be classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Unbilled Revenue is disclosed net of provisions for direct expenses.

A payable shall be classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business.

1.5 **Revenue Recognition**

The Company follows mercantile system of accounting and recognises income on an accrual basis in accordance with the requirements of the Companies Act, 2013. Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured net of rebates, discounts, and taxes. Where there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Revenue is reported net of discounts.

(a) Information Technology Services

Revenue from fixed-price IT software development and implementation contracts is recognised using the percentage-of-completion method, measured by reference to the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs. Estimated contract losses, if any, are recognised in full in the period in which they are determined.

Revenue from time-and-material contracts is recognised as the related services are performed, based on agreed billing rates and actual efforts incurred. Revenue on material contracts is recognised as the related services are rendered and the amount at the end of the last billing cycle to the balance sheet date is recognised as unbilled revenue.

Revenue from annual maintenance contracts (AMC), software support, and managed services is recognised rateably on a straight-line basis over the contract period.

Revenue is reported net of Goods and Services Tax (GST) collected on behalf of the Government.

(b) Telecom and Technology Infrastructure Services

Revenue from supply and installation of telecom and technology infrastructure equipment is recognised when significant risks and rewards of ownership are transferred to the customer, delivery is completed, the amount can be measured reliably, and it is probable that the economic benefits will flow to the Company. Where installation forms an integral part of the contract, revenue is recognised on completion of installation and commissioning.

Revenue from managed network services, operation and maintenance contracts is recognised on a proportionate basis over the period of the contract as services are rendered. Revenue on material contracts is recognised as the related services are rendered and the amount at the end of the last billing cycle to the balance sheet date is recognised as unbilled revenue.

(c) Unbilled Revenue Recognition

In the ordinary course of business, a time lag exists between the rendering of services and the raising of invoices on customers. Revenue earned in respect of services rendered up to the balance sheet date but not yet invoiced, on account of billing cycles, contractual billing milestones, or pending delivery of invoicing documentation, is recognised as Unbilled Revenue and classified under Other Current Assets in the Balance Sheet.

Unbilled Revenue represents the gross value of revenue recognised in respect of services rendered but not yet billed to customers as at the reporting date. The corresponding costs incurred in rendering such services are recognised separately as expenses in the Statement of Profit and Loss in accordance with the applicable accounting policies and are not deducted from or set off against Unbilled Revenue.

Unbilled Revenue is recognised when all of the following conditions are satisfied:

- The Company has an enforceable right to the consideration for the services rendered;
- The services have been delivered or the stage of completion can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of revenue can be measured reliably based on the contract price, services delivered, and the rate of completion as at the balance sheet date.

(d) Basis of Estimation of Unbilled Revenue

The quantum of unbilled revenue as at the balance sheet date is estimated by the management based on the following:

- For time-and-material contracts: the number of hours or person-days delivered by personnel deployed on the project multiplied by the contracted billing rate, for the period from the last invoice date to the balance sheet date;
- For fixed-price contracts: the proportion of work completed (as certified by project managers or determined by reference to milestones) applied to the total contract value, reduced by amounts already billed;
- The quantum of unbilled revenue as at the balance sheet date is estimated by the management based on the following:
- For time-and-material contracts: the number of hours or person-days delivered by personnel deployed on the project multiplied by the contracted billing rate, for the period from the last invoice date to the balance sheet date;
- For fixed-price contracts: the proportion of work completed (as certified by project managers or determined by reference to milestones) applied to the total contract value, reduced by amounts already billed;
- For technology infrastructure projects: physical progress certified by the project manager or site engineer, applied to the total contract value net of amounts already invoiced.
- The estimation process involves judgement, particularly in respect of the stage of completion of fixed-price and infrastructure contracts. Management reviews all significant unbilled positions at each reporting date and revisions to estimates are recognised in the period in which the revision is made.
- The Company assesses the recoverability of unbilled revenue at each balance sheet date. Where there is objective evidence that the unbilled amount may not be fully recoverable — including where a contract is disputed by the customer, where the customer's financial condition has deteriorated significantly, or where the project has been abandoned or significantly delayed, an appropriate provision for doubtful unbilled revenue is recognised in the Statement of Profit and Loss in the period in which such evidence arises. In the absence of such evidence, no provision is made, as all unbilled amounts are considered good and fully recoverable.

1.6 Other Income

a)Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rates.

b)Dividend income is recognised when the Company's right to receive the payment is established, i.e., on the date on which the shareholders approve the dividend.
c)Share of Profit/(Loss) from Partnership Firm is recognised, where the Company is a partner, and is accounted for on the basis of the profit/(Loss) disclosed in the unaudited financial statements of the respective partnership firms for the relevant year, in accordance with the terms of the partnership deed.
d)Profit/(Loss) on sale of investments is recorded on transfer of title from the Company and is determined as the difference between the sale price and the carrying value of the investments.
e)Other miscellaneous income is recognised as and when the right to receive the same is established.

1.7 Advances
Advances received for services to be rendered are reported as client advances / contract liabilities until all conditions for revenue recognition are met. Advances paid to suppliers or service providers are reported as advance payments until the goods or services are received.

1.8 Expenditure
All expenses are recognised on an accrual basis and are shown net of recoveries.

1.9 Property, Plant and Equipment ("PPE") & Intangible Assets

1.9.1 Property, Plant and Equipment
Property, Plant and Equipment (PPE) are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The costs comprise purchase price, non-recoverable taxes, duties or levies, freight, and any other directly attributable costs of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of PPE is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance and the cost of the item can be measured reliably. All other expenses on Property, Plant and Equipment, including day-to-day repair and maintenance expenditure and the cost of replacing parts, are charged to the Statement of Profit and Loss for the year during which such expenses are incurred.

Gains and losses arising from retirement or disposal of the Property, Plant and Equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss on the date of retirement or disposal. The cost and related accumulated depreciation are eliminated from the Standalone Financial Statements upon sale or retirement of the asset and the resultant gains or losses are recognised in the Statement of Profit and Loss.

1.9.2 Depreciation and Amortisation
Depreciation and Amortisation on Property, Plant and Equipment are provided on the straight-line method (SLM) based on the useful lives of the assets as prescribed in Schedule II to the Companies Act, 2013, except in cases where Management has estimated different useful lives based on past experience and technical assessments. Depreciation on additions and deletions to PPE during the year is charged on a proportionate basis.

The useful lives of the Property, Plant and Equipment and Intangible Asset as estimated by the management is as follows:

Class of Asset	Useful Life (in years)
Computers and Data Processing Equipment	3 Years
Office Equipment	5 Years
Television	5 Years
Vehicles*	5 Years*
Furniture and Fittings	10 Years

* For Vehicles, the Management has, on the basis of its past experience and technical assessments, estimated the useful life as 5 years, which is at variance with the useful life of 8 years prescribed in Part C of Schedule II of the Companies Act, 2013. The asset is accordingly depreciated over such estimated useful life.
Depreciation methods, useful lives and residual values are reviewed periodically, including at each financial year-end.

1.9.3 Intangible Assets

Intangible Assets are stated at cost of acquisition, net of recoverable taxes, trade discounts and rebates, less accumulated amortisation and impairment losses, if any. Such cost includes purchase price, borrowing costs and any directly attributable cost of bringing the asset to its working condition for the intended use. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

The Company's intangible assets presently comprise Property Time Share Rights, being assets with finite useful lives, which are amortised on a straight-line basis over the period of their expected useful lives.

1.9.4 Amortisation of Intangible Assets

Intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors. Amortisation methods and useful lives are reviewed periodically, including at each financial year end.

The useful lives of intangible assets as estimated by the Management are as follows:

Class of Asset	Useful Life (in years)
Property Time Share Rights	25 Years

1.10 Impairment of Property Plant and Equipment ('PPE') and Intangible Assets:

At each balance sheet date, the management reviews the carrying amounts of its "PPE" and intangible assets to determine whether there is any indication that the "PPE" and intangible assets were impaired. If any such indication exists, the recoverable amount of the "PPE and intangible assets is estimated in order to determine the extent of impairment loss.

Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.

An impairment loss is recognised in the Statement of Profit and Loss whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Reversal of impairment loss is recognised immediately as income in the Statement of Profit and Loss.

1.11 Inventories

Work in Progress

Work-in-Progress arising from IT and infrastructure projects is valued at the lower of cost or net realisable value. Cost includes the cost of materials consumed, direct labour and a proportion of project overheads. The cost is determined on a first-in, first-out (FIFO) basis and is net of GST wherever applicable. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

1.12 Foreign currency transactions

Initial recognition

Transactions in foreign currencies are initially recorded at their respective functional currency (i.e., Indian Rupee) at the exchange rate prevailing on the date of the transaction or that which approximates the actual rate at the date of the transaction.

Exchange differences

Exchange differences arising on foreign currency transactions settled during the year are recognised in the statement of profit and loss. Exchange gains/losses, if any on translation of monetary items are recognised in the statement of profit and loss.

Measurement of foreign currency items at the balance sheet date

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency using the exchange rate prevailing at the reporting date.

Accounting for Forward Contracts

The Company did not enter into any Forward Exchange Contracts during the year ended 31st March 2026.

1.13 Investments

Investments are classified into current and non-current investments. Investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as non-current investments. However, that part of non-current investments which are expected to be realised within twelve months from the Balance Sheet date is also presented under "Current Investments" as "Current portion of non-current investments" in consonance with the current / non-current classification of Schedule III of the Act.

Current investments are stated at the lower of cost and fair value. The comparison of cost and market value is done separately in respect of each category of investments. Non-Current investments are stated at cost. A provision for diminution in the value of non-current investments is made only if such a decline is other than temporary, in the opinion of the management. Reversal of such provision for diminution is made when there is a rise in the value of non-current investments, or if the reasons for the decline no longer exist. On disposal of an investment, the difference between it carrying amount and net disposal proceeds is recognised in the Statement of Profit and Loss.

1.14 Employee Benefits

Employee benefits include contributions to Provident Fund, Employees' State Insurance Scheme (ESIC), Gratuity and Compensated Absences.

Short Term Employee Benefits

All Employee benefits payable within twelve months of rendering service are classified as Short - Term Employee benefits. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by the employee is recognised as an expense in the statement of Profit and Loss account during the year in which the employee renders the services. These benefits include salary, wages, bonus, ex-gratia and performance incentive.

Post-Employment Benefits

The Company participates in various post-employment benefit plans classified as either defined contribution plans or defined benefit plans. Under a defined contribution plan, the Company's sole obligation is to pay a fixed amount, and the related actuarial and investment risks are borne by the employee. Under a defined benefit plan, it is the Company's obligation to provide agreed benefits to the employees, and the related actuarial and investment risks are borne by the Company.

a)Defined Contribution Plan (Provident Fund and ESIC)

Contributions to the Employees' Provident Fund and Employees' State Insurance Scheme are defined contribution plans. Each eligible employee and the Company make contributions at the rates specified under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, and other applicable legislation. The Company's contributions are charged to the Statement of Profit and Loss in the year in which the contributions fall due. The Company has no further obligations under these plans beyond its periodic contributions.

b)Defined Benefit Plan (Gratuity)

In accordance with the Payment of Gratuity Act, 1972, the Company provides for a lump-sum payment to eligible employees at retirement, death, incapacitation or termination of employment, based on the last drawn salary and years of service. The Gratuity Plan provides a lump-sum payment to vested employees of an amount based on the respective employee's salary and tenure.

The liability towards the defined benefit obligation is determined by an independent actuarial valuation at each balance sheet date using the Projected Unit Credit Method. These plans expose the Company to actuarial risks such as longevity risk, interest rate risk and investment risk.

c) Compensated Absences

The employees of the Company are entitled to compensated absences. The employees can carry forward a portion of the unutilised accumulating compensated absences up to 45 days of Privileged Leave and receive cash on application by the employee when the accumulated privileged leave balance crosses 45 days. The Company records an obligation for compensated absences in the year in which the employee renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting year. The Company recognises accumulated compensated absences based on actuarial valuation carried out by an independent actuary using the projected unit credit method.

1.15 Trade Receivables

Trade receivables are amounts due from customers for services rendered in the ordinary course of business. A receivable represents the Company's right to an amount of consideration that is unconditional (i.e., the passage of time is required before payment of the consideration is due). Trade receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts. The Company does not hold collateral as security.

Retention money on contracts is disclosed as part of receivables and classified as long-term, based on the contractual payment schedule. Unbilled revenues are recognised under other current assets and are stated net of costs.

Trade receivables are written off as bad debts when, based on management's assessment, they are considered irrecoverable. Amounts written off or subsequently recovered are recognised in the Statement of Profit and Loss under 'Other Expenses' or 'Other Income', respectively, in the period in which such determination or recovery occurs. Trade receivables are separately disclosed in the Standalone Financial Statements.

1.16 Provision for bad debts

Trade receivables are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts. The impairment analysis is performed at each reporting date on an individual basis for major customers. In addition, a large number of minor receivables are grouped into homogeneous groups and assessed for impairment collectively. The Expected Credit Loss (ECL) method is applied to estimate future credit losses. ECL is a probability-weighted estimate of credit losses based on the difference between the cash flows due to the Company in accordance with the contract and the cash flows the Company expects to receive, discounted at the original effective interest rate. The ECL impairment loss allowance (or reversal) recognised during the period is recognised as income or expense in the Statement of Profit and Loss. Provisions for doubtful debts are reviewed periodically, and adjustments are made as necessary to reflect the current estimate of recoverability.

1.17 Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within twelve months after the reporting period.

1.18 Borrowing Costs

Borrowing costs that are attributable to acquisition, construction or production of qualifying assets are treated as direct costs and are considered as part of the cost of such asset. A qualifying asset is such asset which necessarily requires substantial period of time to get ready for its intended use or sale. All other borrowing costs are charged to the Statement of Profit and Loss as incurred.

1.19 Taxation

Tax expenses comprise current income tax and deferred tax. Tax impact of items directly charged to reserves is also adjusted in reserves.

Current Tax

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with provisions of the Income Tax Act, 1961. A provision is made for income tax annually based on the tax liability computed after considering tax allowances and exemptions. The tax rates and laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current tax assets and liabilities are presented on a gross basis. Current tax expense represents the provision for income tax for the year determined in accordance with applicable tax laws. Advance tax, tax deducted at source (TDS), self-assessment tax and other taxes paid are presented separately under current tax assets and are not offset against the provision for taxation unless the Company has a legally enforceable right to set off the recognised amounts and intends to settle on a net basis.

Deferred Tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for earlier years. Deferred tax is accounted for using the tax rates and tax laws enacted or substantially enacted as at the balance sheet date.

Deferred tax liabilities are recognised for all taxable timing differences. Deferred tax assets are recognised for all deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. However, where the Company has unabsorbed depreciation on carry forward of tax losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised.

Deferred tax assets and liabilities have been offset wherever the Company has a legally enforceable right to set off current tax assets against current tax liabilities and where the deferred tax asset and deferred tax liability relate to taxes on income levied by the same taxation authority. Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

The Management's judgement is required for the calculation of the provision for income taxes and deferred tax assets and liabilities. The factors used in estimates may differ from actual outcomes, which could lead to significant adjustments to the amounts reported in the Standalone Financial Statements.

1.20 Leases

Where the Company is the lessee:
Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item over the period of the lease term, are classified as operating leases. Lease rentals under operating leases are recognised as an expense in the Statement of Profit and Loss on a straight-line method over the lease term.

The Company's significant leasing arrangements are in respect of operating leases. The Company has taken office premises under cancellable and non-cancellable operating leases, which are renewable by mutual consent on a periodic basis with escalation as per agreement. The aggregate lease payments (rentals), payable are charged to the Statement of Profit and Loss.

1.21 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposits and short-term highly liquid investments, readily convertible into known amounts of cash and subject to insignificant risk of changes in value.

1.22 Cash Flow Statement

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

The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash, and which are subject to insignificant risk of changes in value to be cash equivalents.

1.23 Earnings per Share

Basic Earnings Per Share
Basic earnings per share are computed by dividing the net profit after tax attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted Earnings Per Share
For the purposes of calculating diluted earnings per share, the net profit for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

1.24 Accounting for Corporate Social Responsibility
The Company is required to contribute to Corporate Social Responsibility according to section 135 of the Companies Act, 2013. Accounting for the said contributions is made in accordance with the Guidance Note issued by Institute of Chartered Accountants of India (ICAI).

1.25 Provisions:
Provisions are recognised when the Company has a present legal or constructive obligation as a result of past

events; it is probable that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessment of the time value of money and the risk specific to the liability. The increase in the provision due to the passage of time is recognised as an interest expense.

1.26 Contingent Liability:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of obligation cannot be measured with sufficient reliability.

The Company has reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required and disclosed as contingent liabilities, where applicable, in its Standalone Financial Statements.

The management's judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/claims/litigations against the Company, as it is not possible to predict the outcome of pending matters with accuracy.

Disclosure of contingent liabilities is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Contingent liabilities are disclosed in the notes to the Standalone Financial Statements, unless the possibility of outflow of resources embodying economic benefits is remote. Contingent assets are neither recognised nor disclosed in the Standalone Financial Statements.

1.27 Dividends

The Company recognises a liability to make the payment of dividend to owners of equity instruments when the distribution is authorised, and the distribution is no longer at the discretion of the Company. Provision is made for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the Company, on or before the end of the year but not distributed to the eligible shareholders at the end of the year. The Company has not declared any dividends during the year.

1.28 Exceptional Items

Exceptional Items are transactions which, due to their size or incidence, are separately disclosed to enable a full understanding of the Company's financial performance. Items which may be considered exceptional include impairment losses on assets, diminution in value of investments, restructuring Costs and similar significant non-recurring items.

1.29 Extraordinary items:

Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly. Such Items are disclosed separately in the statement of Profit and Loss together with their nature and the related amount in order to provide a proper understanding of the Company's Financial Performance.

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2 Share Capital:

	As at 31st March 2026	As at 31st March 2025
i)Authorised Share Capital		
2,20,00,000 Equity shares of ₹10/-each (As at 31st March 2025- 1,50,00,000 equity shares)	2,20,000	1,50,000
4,00,000 Preference shares of ₹10/-each (As at 31st March 2025 -4,00,000 Preference shares)	4,000	4,000
ii)Issued, Subscribed, and fully paid-up Share Capital		
a) Equity Shares of ₹10/- each		
1,88,53,401 Equity shares (As at 31st March 2025- 67,61,900 equity shares)	1,88,534	67,619
b) Preference Shares of ₹10/- each		
-Nil- Compulsorily Convertible Preference Shares (As at 31st March 2025 - 2,00,000 Preference Shares)	-	2,000
Total	**1,88,534**	**69,619**

iii) Reconciliation of the no. of shares outstanding at the beginning and at the end of the year

Particulars		As at 31st March 2026		As at 31st March 2025	
a) Equity Shares of ₹10/- each fully paid-up		**No. of Shares**	**Amount (₹)**	**No. of Shares**	**Amount (₹)**
Outstanding at the beginning of the year		67,61,900	67,619	33,40,000	33,400
Issued during the year	Rights Issue	3,96,494	3,965	9,67,000	9,670
	Conversion of CCPS	21,13,384	21,134		
	Issue of Bonus Shares	50,71,423	50,714	24,54,900	24,549
	Fresh Issue of Shares	45,10,200	45,102		
Outstanding at the end of the year		**1,88,53,401**	**1,88,534**	**67,61,900**	**67,619**
b) Compulsorily Convertible Preference Shares of ₹10/- each fully paid-up (CCPS)					
Outstanding at the beginning of the year		2,00,000	2,000	-	-
Issued during the year		5,000	50	2,00,000	2,000
Converted into Equity Shares during the year		2,05,000	2,050	-	-
Outstanding at the end of the year		-	-	**2,00,000**	**2,000**

iv) Rights, Preferences and Restrictions attached to Equity Shares

The Company has a single class of equity shares having a par value of ₹10/-each. All equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up-equity capital of the Company. On winding up of the Company, the holders of the equity shares will be entitled to receive the residual assets of the Company, after distribution of all preferential amounts (if any) in proportion to the number of equity shares held. However, no such preferential amount exists as at the year end.

v) Rights, Preferences and Restrictions attached to Compulsorily Convertible Preference Shares

The Company has a single class of Preference Shares having a par value of ₹10/-which are Compulsorily Convertible, carrying a preferential dividend rate of 0.001% p.a. and the Preferential Dividend is cumulative, payable only when declared, prior and in preference to any dividend or distribution payable upon the Equity Securities of any class or series in the same fiscal year.

In the event of a winding up of the Company, each holder of CCPS (or the holder of Equity Shares issued upon conversion of CCPS into Equity Shares) shall be entitled to be paid an amount, in preference to any other Shareholder ("Preference Amount"), which is higher of (i) an amount calculated pro-rata to its shareholding in the Company (on an as-if-converted basis); or (ii) product of the Subscription Price paid by the holders of CCPS for each CCPS and the number of CCPS it holds (or Equity Shares held by such holder upon conversion of CCPS) along with all due and unpaid dividends pertaining to such CCPS. In the event that the assets of the Company available for distribution do not exceed the amounts necessary to pay the Preference Amount, the entire amount so available shall be paid to the holders of the CCPS pro rata to the amount invested by them towards subscription to their respective CCPS.

Each Preference Shareholder except to the extent set out under the Applicable Laws and the Articles, shall not be entitled to any voting rights.

Preference Shares are not redeemable but are fully and compulsorily convertible into Equity Shares of the Company.

vi) Terms of Preference shares convertible into equity shares

The holder of a CCPS by notice in writing to the Directors and the Company, and such date shall not be later than 22nd October 2044 (the "Conversion Date"), exercise his/her option to convert into Equity Shares at a price equal to 50% of the Initial Public Offer price ("IPO") price per share ("Conversion Price"), and subject to compliance with applicable Laws. Upon exercise of such option each CCPS shall automatically be converted into Equity Shares, at the Conversion Price then in effect.
No fractional shares shall be issued upon conversion i.e., the number of Equity Shares issued shall be rounded off to the nearest whole share.

vii) Conversion of preference shares into equity

During the year, the Company converted 2,05,000 (Two Lakh Five Thousand) Compulsorily Convertible Preference Shares (CCPS) into 21,13,384 (Twenty-One Lakh Thirteen Thousand Three Hundred Eighty-Four) fully paid-up Equity Shares of face value ₹10 each at a premium of ₹87 per share, aggregating to an issue price of ₹97 per equity share.

The conversion was effected in accordance with the terms of issue of the CCPS and was approved by the Board of Directors at its meeting held on 22nd August 2025. The conversion was carried out at a conversion ratio of 10.3:1, and the resultant equity shares rank pari passu in all respects with the existing equity shares of the Company.

viii) Fresh Issue of Equity Shares

During the year, the Company completed its Initial Public Offering ('IPO') comprising a Fresh Issue of 45,10,200 equity shares of ₹10/- each at an issue price of ₹194/- per equity share, comprising a face value of ₹10/- and a securities premium of ₹184/- per share. The IPO generated gross proceeds of ₹8,74,979 thousand and after deducting issue expenses of ₹1,43,059 thousand charged to the Securities Premium Account in accordance with Section 52(2)(b) of the Companies Act, 2013, the net proceeds available for deployment amounted to ₹7,31,920 thousand. The utilisation of net proceeds as at 31st March 2026 is disclosed in Note 35. The equity shares issued pursuant to the IPO were allotted on 10th December 2025, and listed on the Stock Exchanges with effect from 12th December 2025. The equity shares issued rank pari passu in all respects with the existing fully paid-up equity shares of the Company.

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ix) Shares in the Company held by Each Shareholder holding more than 5% Shares

	Particulars	As at 31st March 2026		As at 31st March 2025	
		Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
a)	**Equity Share Capital of ₹10/- each fully paid-up**				
	Ahobilam Nagasundaram	30,13,907	15.99%	17,00,000	25.14%
	K.Chandrasekaran	16,59,700	8.80%	13,90,000	20.56%
	Jayakumar A	19,73,000	10.46%	11,56,000	17.10%
	Aster Capital Advisory Services Pvt .Ltd.			6,00,000	8.87%
b)	**Compulsorily Convertible Preference Shares of ₹10/- each fully paid-up**				
	Chhatisgarh Investments Limited.	-	-	20,000	10.00%
	Rajasthan Global Securities Pvt. Ltd.	-	-	40,000	20.00%
	RPV Holdings Pvt. Ltd.	-	-	35,000	17.50%
	Abundantia Capital VCC - ABUNDANTIA CAPITAL III	-	-	29,957	14.98%

As per the records of the Company, including the register of shareholders/members and other declarations received from the Shareholders regarding beneficial interest, the above shareholding represents both beneficial as well as legal ownership of shares.

x) There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment during the current financial year or in the immediately preceding financial year.

xi) Aggregate number of shares issued for consideration other than cash, bonus shares and aggregate number of shares bought back for the period five years immediately preceding the date as at which the Balance Sheet is prepared is as below:

Particulars	31st March 2026	31st March 2025
Aggregate number of shares issued for consideration other than cash	-	-
Aggregate number of Equity shares issued as fully paid-up Bonus shares	75,26,323	24,54,900
Aggregate number of shares bought back	-	-

xii) There were no unpaid calls during the current financial year or in the immediately preceding financial year.

xiii) There were no shares forfeited during the current financial year or in the immediately preceding financial year.

xiv) Shareholding of Promoters

	Promoter Name	No. of Shares held	% of total shares	% change during the period
a)	**Equity Shares of ₹10/- each fully paid-up**			
	Ahobilam Nagasundaram	30,13,907	15.99%	9.15%
	Jayakumar A	19,73,000	10.46%	6.63%

b) **Compulsorily Convertible Preference Shares of ₹10/- each fully paid-up**

Particulars	As at 31st March 2026	As at 31st March 2025	percentage of change during the year
Ahobilam Nagasundaram	-	3,774.00	100.00%

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		As at 31st March 2026	As at 31st March 2025
3	**Reserves and Surplus:**		
i)	**Securities Premium**		
	Balance at the Beginning of the year	1,87,315	-
	Add :		
	Premium on issue of shares during the year	8,60,150	1,98,000
	Less :		
	Issue Expenses	-1,43,059	-10,685
	Balance at the End of the year (A)	**9,04,406**	**1,87,315**
ii)	**Surplus**		
	Balance at the beginning of the year	1,20,464	79,780
	Add : Profit for the year	90,849	65,233
		2,11,313	
	Less : Appropriations		
	Issue of Bonus Shares	-50,714	-24,549
	Balance at the end of the year (B)	**1,60,599**	**1,20,464**
	Total (A+B)	**10,65,005**	**3,07,779**

		As at 31st March 2026	As at 31st March 2025
4	**Long-term Borrowings**		
	Secured		
a)	**Term Loan**		
	From Bank (Note 4.01)	-	1,746
	Unsecured		
b)	**Term Loans**		
	- From Bank (Note 4.01)	-	7,425
	Total	**-**	**9,171**

4.01 **Secured**

(i) Auto Loans from HDFC Bank Ltd. - ₹ Nil (Outstanding as on 31st March 2025 ₹ 1,746/-) was secured by a charge on the vehicles and were repayable over a period of 5 years and carried an interest rate of 8.8% and 8.82% per annum respectively .
There is no current maturity of the loan outstanding as at the year-end and ₹367/- being current maturity as at 31st March 2025 has been grouped under Short-term borrowings.

Unsecured

(ii) "Emergency Credit Line Guaranteed Scheme(ECLGS)" from HDFC Bank Ltd. is repayable over a period of 50 months and has a principal moratorium period of 13 months. The loan carries an interest rate of 9.25% p.a. This facility is guaranteed by a third party.

There are no current maturity of the loan outstanding during the year and ₹9,134/- as at 31st March 2025 has been grouped under Short-term borrowings.

		As at 31st March 2026	As at 31st March 2025
5	**Deferred Tax Liability**		
	Major Components of Deferred Tax Liability on account of timing differences are as follows		
	As at the beginning of the year	**10,299**	**3,270**
	Add :Timing Differences arising out of the following		-
	Deferred tax liabilities		
	Difference between Book depreciation and income tax depreciation	**52**	**40**
	Deferred tax liability recognised for Unbilled revenue	**6,588**	**1,926**
	Deferred tax liability recognised for Interest paid to Bank in Advance u/s 43B	**25**	**3,390**
	Deferred tax asset arising on retention money not recognized as income	**2,093**	**1,879**
	Deferred tax asset arising on GST Input	**5,885**	-
	Deferred tax asset		
	Deferred tax asset arising out of employee benefit expenses	**(611)**	**(76)**
	Deferred tax asset arising on ROC fees paid for Share capital increase	**(288)**	**(130)**
	Deferred Tax Liability (Net) at the end of the year	**24,043**	**10,299**

		As at 31st March 2026	As at 31st March 2025
6	**Long Term Provisions**		
	-Provision for Employee Benefits Refer Note 30	8,176	5,747
	Total	**8,176**	**5,747**

		As at 31st March 2026	As at 31st March 2025
7	**Short-term Borrowings**		
	Loans Repayable on Demand		
	Secured		
	From Banks (Refer Note 7.01)	-	1,12,050
	Current Maturity of Long Term Debt (Refer note 4.01 above)	-	367
	Unsecured		
	Current Maturity of Long Term Debt (Refer note 4.01 abo	-	9,134
	From Related Parties	-	1,340
	From Other Parties (Refer note 7.02 below)	38,000	38,000
	Total	**38,000**	**1,60,891**

7.01 The overall Overdraft facility was ₹1 crore and Over Draft facilities from HDFC Bank was (As on 31st March 2026 Outstanding is ₹ Nil) secured by pledge of Fixed Deposits amounting to ₹40,000/- (previous year ₹84,981/-) held in the name of the Company and other current assets of the Company. The facility is repayable on demand and carries an interest @ 10.5% pa.The interest rate will be reset by the bank once in three months or at such intervals as may be permissible under the RBI guidelines/regulations from time to time. This facility is guaranteed by directors Ahobilam Nagasundaram and Jayakumar A and a third party.

7.02 Unsecured Loans from Others - Consequent to an arrangement with the Lender the balance of liability of ₹ 38,000/- is payable within 12 months and grouped under Short-term borrowings. (Previous year - ₹ 38,000/- Loans from others are interest free and are repayable after 24 months.)

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8 Trade Payables	As at 31st March 2026	As at 31st March 2025
Due to -		
(a) Total outstanding due of Micro and Small Enterprises	13,747	-
(b) Others	5,781	29,505
Total	**19,528**	**29,505**

Total outstanding dues of Micro and Small Enterprises is ₹ Nil (Previous year Nil) payable to related parties

The Company has not received Memorandum from some of its creditors (as required to be filed by the Supplier with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31 st March 2026 as Micro, Small or Medium Enterprises. In cases where no memorandum has been received the same has been treated as dues to others.

Dues to Micro and Small Enterprises	As at 31st March 2026	As at 31st March 2025
Principal Amount	13,747	-
Interest due thereon	-	-
Amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006	-	-
The Amount of Interest due and payable for the year	-	-
The Amount of Interest accrued and remaining unpaid at the end of each accounting year:	-	-
The Amount of Interest due and payable for the period of delay in making payment	-	-
The Amount of Interest accrued and remaining unpaid at the end of each year:	-	-
The Amount of further interest due and payable even in the succeeding year	-	-

Trade Payables Ageing Schedule as at 31st March, 2026

Sl. No.	Particulars	Outstanding for following periods from due Less than 1 year	Total
(i)	MSME	13,747	13,747
(ii)	Others	5,781	5,781
(iii)	Disputed dues - MSME	-	-
(iv)	Disputed dues - Others	-	-

Note: There are no dues exceeding a period of more than 1 year

Trade Payables Ageing Schedule as at 31st March, 2025

Sl. No.	Particulars	Outstanding for following periods from due Less than 1 year	Total
(i)	MSME	-	-
(ii)	Others	29,505	29,505
(iii)	Disputed dues - MSME	-	-
(iv)	Disputed dues - Others	-	-

Note: There are no dues exceeding a period of more than 1 year

9 Other Current Liabilities	As at 31st March 2026	As at 31st March 2025
Statutory dues payable	3,804	2,812
Audit fee payable	675	500
Outstanding Expenses	2,389	5,469
Other payables **	1,89,721	-
Total	**1,96,589**	**8,782**

** Purchase Consideration Payable to SEW-Tech Inc. and LEO TECHNOLOGY VENTURES INC. as on 31st March 2026 (refer note 9.1)

Note 9.1

Particulars	Opening	Investment made during the year	Purchase Consideration paid	Purchase Consideration Payable
Investment - LEO TECHNOLOGY VENTURES INC.	-	63,000	-	63,000
Investment - Methodhub Consulting Inc.	8	40,904	40,904	-
Investment - SEW-Tech Inc.	-	2,53,443	1,26,721	1,26,721
Total	**8**	**3,57,347**	**1,67,626**	**1,89,721**

The statutory dues payable during the year consist of the following (refer note 9.2)

Note 9.2

Statutory dues payable

Particulars	Amount
TDS Payable	3,084
ESI & PF	632
Other Statutory dues	88
Total	3,804

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10	Short-term Provisions	As at 31st March 2026	As at 31st March 2025
	Provision for Income Tax	6,966	11,615
	Provision for Employee Benefits	414	272
	Provision CSR Expenses	-	-
	Total	**7,380**	**11,887**

12	Non-Current Investment (Trade) (At Cost)	As at 31st March 2026	As at 31st March 2025
	Investments in Equity Instruments		
	1362 Common stock of $0.1 per stock fully paid-up in the wholly owned subsidiary-Methodhub Consulting INC-USA (previous year 1000 Common stock of $0.1 per stock fully paid-up in the wholly owned subsidiary)	40,912	8
	6000 Common stock of $ 0.0001 per stock fully paid-up in subsidiary 'SEW-Tech Inc (previous year - nil)	2,53,443	-
	10000 Common stock of $0.0001 per stock fully paid-up in the subsidiary 'LEO TECHNOLOGY VENTURES INC (previous year - nil)	63,000	-
	Investment in Partnership firm (refer note 12.01)		
	As Capital	99	99
	'Premium for Acquisition of Controlling Interest	25,000	25,000
	Total	**3,82,454**	**25,107**

12.01 Disclosure relating to Investment in Partnership Firm

Name: Brain Capitol Technologies.	As on 31st March 2026		As on 31st March 2025			
Partners Name	**% Share**	**Capital**	**% Share**	**Capital**		
Methodhub Software Ltd.,	99.0%	99	99.0%	99		
K.Chandrasekaran	-	-	0.5%	0.5		
Rajalaxmi Ramamirtham	1.0%	1	0.5%	0.5		-
Total Capital		**100**		**100**		
Total					**3,82,454**	**25,107**

	As on 31st March 2026	As on 31st March 2025
Aggregate value of Quoted Investments and Market Val	**Nil**	**Nil**
Aggregate value of Unquoted Investments	**3,82,454**	**25,107**
Aggregate Provision for diminution in value of Investme	**Nil**	**Nil**

13	Other Non-Current Assets			
	Unsecured and Considered Good		**As at 31st March 2026**	**As at 31st March 2025**
	Long-term Trade Receivables - Retention	**(Refer note 13.1)**	23,743	15,425
	Rent deposit		5,827	4,991
	Total		**29,570**	**20,416**

As at 31st March, 2026, retention receivables aggregating ₹23,743 thousand (31st March 2025: ₹15,424 thousand) are outstanding, representing amounts withheld by customers pending completion of performance obligations and the expiry of the contractual retention period. These amounts are expected to be realised on satisfactory performance from the date of completion of the respective contracts and subject to satisfactory performance certification by the respective customers.

All retention receivables are considered good and fully recoverable. No amounts are considered doubtful or credit-impaired as at the balance sheet date. The Company has not provided any allowance for expected credit losses on these receivables based on its assessment of the creditworthiness of the respective customers and the historical experience of recovery of such retentions.

Long term trade receivables Ageing as at 31st March, 2026 (₹'000)

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months to 1 year	1 year to 2 years	Total
Undisputed trade receivables - considered good	23,743	-	-	23,743
Undisputed trade receivables - considered doubtful	-	-	-	-
Disputed trade receivables - considered good				
Disputed trade receivables - considered doubtful				
Total	-	-	-	-

Long-term Trade Receivables Ageing as at 31st March, 2025 (₹'000)

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months to 1 year	1 year to 2 years	Total
Undisputed trade receivables - considered good	15,425	-	-	15,425
Undisputed trade receivables - considered doubtful	-	-	-	-
Disputed trade receivables - considered good	-	-	-	-
Disputed trade receivables - considered doubtful	-	-	-	-
Total	-	-	-	-

*** There were no Outstanding receivable for more than 2 years**

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14 Inventories (Stated at Lower of Cost or Net Realisable Value)

Particulars	As at 31st March 2026	As at 31st March 2025
Work-in-Progress	15,390	9,033

15 Trade Receivables

Unsecured, Considered Good	As at 31st March 2026	As at 31st March 2025
Trade Receivables	2,85,033	2,23,354
Total	2,85,033	2,23,354

No trade or other receivables are due from directors or other officers of the company either severally or jointly with any other person

Trade Receivables Ageing Schedule as at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months to 1 year	1 year to 2 years	Total
Undisputed trade receivables - considered good	1,79,942	52,175	52,916	2,85,033
Undisputed trade receivables - considered doubtful	-	-	-	-
Disputed trade receivables - considered good				
Disputed trade receivables - considered doubtful	-	-	-	-
Total	1,79,942	52,175	52,916	2,85,033

Trade Receivables Ageing Schedule as on 31st March, 2025

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months to 1 year	1 year to 2 years	Total
Undisputed trade receivables - considered good	1,89,450	19,964	13,940	2,23,354
Undisputed trade receivables - considered doubtful				
Disputed trade receivables - considered good		-	-	-
Disputed trade receivables - considered doubtful		-	-	-
Total	1,89,450	19,964	13,940	2,23,354

Trade Receivables are net of bills discounted and purchased
There were no trade receivables beyond 2 years
Trade receivables are typically unsecured. Credit risk is managed in accordance with the Company's established, policy and procedures relating to customer credit risk management. Control is exercised through credit approvals, establishing and continuously monitoring the creditworthiness of the customer to which the Company grants credit terms in the normal course of business. The Company's credit period and outstanding customer receivables are regularly monitored. Exposure to customers is diversified.

Bad debts are written off based on an impairment analysis carried out regularly during the year on an individual basis for major customers.

16 Cash and Bank Balances

	As at 31st March 2026	As at 31st March 2025
(a) Cash and Cash Equivalents		
Balances with Banks		
In Current Account	22,072	76,000
In Deposit Account		
- Fixed Deposit	1,20,000	
- In Deposit Account held as Security (Refer Note 16.1)	40,000	84,981
- Other Bank Balances	2,80,000	
Cash on Hand	-	-
Total	4,62,072	1,60,981

16.1 (Balances in Deposit Account ₹40,000/- (as on 31st March 2025 ₹84,981/-) is under lien for Over Draft Facility, out of which lien with HDFC Bank is ₹10,000/- & with Axis bank is ₹30,000/-)

17 Short-term Loans and Advances

Unsecured, Considered Good	As at 31st March 2026	As at 31st March 2025
Advance to Employees	715	-
Other Short-term Advances	3,000	4,375
Due From Related Parties	25,116	-
Total	28,831	4,375

18 Other Current Assets

Considered Good		As at 31st March 2026	As at 31st March 2025
Goods and Services Tax	Refer Note 18.01	58,945	35,564
Income Tax		6,587	9,253
Unbilled Revenue(net of direct cost)		2,06,044	83,483
Prepaid expenses		4,750	5,038
Vendor Advance	Refer Note 18.02	49,409	30,047
Other Current Assets		4,096	-
Total		3,29,831	1,63,386

18.01 GST amount includes ₹25,478/- which is paid under dispute.
18.02 Vendor Advance includes ₹1560/- due from related parties (Previous year - ₹2,150/-)

19 Revenue From Operations

	For the year ended 31st March 2026	For the year ended 31st March 2025
Information Technology Services	4,61,364	3,05,135
Telecom and Tech Infra Projects	1,32,864	2,77,396
Other Operating Income	31,458	3,008
Total	6,25,686	5,85,539

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20	**Other Income**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Interest Income	13,920	7,881
	Share of Profit from Partnership Firm	6	313
	Other Non-operating Income	22	-
	Write Back of Loan Payable – Nalinam	-	3,600
	Total	**13,948**	**11,794**
21	**Direct Costs**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Materials Consumed	1,62,109	2,37,936
	Cost of Sales	2,04,824	1,31,014
	Consultant Expenses	6,370	42,338
	Total	**3,73,303**	**4,11,288**
22	**Changes in Inventories**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Work in Progress		
	Balance at the beginning of the Year	**9,033**	**-**
	Balance at the end of the Year	**15,390**	**9,033**
	Net Increase in Finished goods / Stock-in-Trade	**6,357**	**9,033**
23	**Employee Benefits Expense**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Salaries & Wages	61,633	42,159
	Bonus	981	895
	Employee Group Medical Insurance	954	978
	Contribution to Provident and Other Funds	4,236	1,093
	Gratuity	1,786	1,033
	Staff welfare	3,499	1,234
	Total	**73,089**	**47,392**
	*** Salaries and Wages includes Director Remuneration of ₹1,500/-(Previous Year - ₹300/-)**		
23.01	**Director Remuneration Comprises of :-**		
	Particulars	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Salary	1,433	300
	Ex-Gratia and Incentives	36	-
	Perquisites and Allowances	8	-
	Contribution to Provident Fund	23	-
	Total	**1,500**	**300**
24	**Finance Cost**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Interest Expenses	35,621	26,973
	Other Borrowing Costs	2,586	1,985
	Total	**38,207**	**28,958**
25	**Depreciation and Amortization Expense**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Depreciation / Amortisation for the year		
	- Tangible Assets	3,514	2,186
	- Intangible Assets	14	14
		3,528	**2,200**
26	**Other Expenses**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Business Promotion Expenses	1,352	1,134
	Power & Fuel	1,289	718
	Rent	11,235	9,852
	Rates & Taxes	3,556	771
	Travelling Expenses	7,913	5,164
	Communication Expenses	810	757
	Donation	390	500
	CSR Expenses	1,093	584
	Membership & Subscription charges	6,536	4,457
	Legal & Professional Charges	8,220	3,518
	Payment to Auditors:		
	As Auditors	750	500
	Other Services	25	30
	Directors' Sitting Fee	280	-
	Repair & Maintenance - Building	1,012	1,507
	Repair & Maintenance - Computers	52	158
	Office Expenses	728	198
	Printing and Stationery	321	199
	Insurance Expenses	329	17
	Bad debts	-	510
	Miscellaneous Expenses	414	77
	Total	**46,305**	**30,651**

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Note:11 **Property, Plant and Equipment and Intangible Assets**

Amount in ₹'000

Particulars	GROSS BLOCK				Useful life in years	Rate of Depreciation	DEPRECIATION				NET BLOCK	
	As at 1 April 2025	Additions during the period	Deletions	As at 31st March 2026			Up to 31 March 2025	For the period	On Disposals	Up to 31st March 2026	As at 31st March 2026	As at 31 March 2025
	₹	₹	₹	₹			₹	₹	₹	₹	₹	₹
Property, Plant and Equipment												
Computers	9,739	4,363	-	14,102	3	33.33%	6,188	2,382	-	8,570	5,532	3,551
Office Equipment	1,045	187	-	1,232	5	20.00%	141	212	-	353	879	904
Television	-	56		56	5	20.00%	-	6		6	50	-
Furniture & Fittings	122	20	-	142	10	10.00%	13	13	-	26	116	108
Vehicle	2,209	5,947	-	8,156	5	20.00%	89	901	-	990	7,166	2,120
	13,115	**10,573**	**-**	**23,688**			**6,431**	**3,514**	**-**	**9,945**	**13,743**	**6,683**
Intangible Assets												
Property Time Share	359	-	-	359	25	4.00%	14	14	-	28	331	345
	359	**-**	**-**	**359**			**14**	**14**	**-**	**28**	**331**	**345**
Total	**13,474**	**10,573**	**-**	**24,047**			**6,446**	**3,528**	**-**	**9,973**	**14,074**	**7,028**

Particulars	GROSS BLOCK				Useful life in years	Rate of Depreciation	DEPRECIATION				NET BLOCK	
	As at 1 April 2024	Additions during the year	Deletions	As at 31 March 2025			Up to 1 April 2024	For the year	On Disposals	Up to 31 March 2025	As at 31 March 2025	As at 31 March 2024
	₹	₹	₹	₹			₹	₹	₹	₹	₹	₹
Property, Plant and Equipment												
Computers	7,381	2,358	-	9,739	3	33.33%	4,214	1,974	-	6,188	3,550.82	3,168
Office Equipment	317	728	-	1,045	5	20.00%	28	114	-	141	903.85	288
Furniture & Fittings	16	106	-	122	10	10.00%	4	9	-	13	108.21	13
Vehicle		2,209	-	2,209	5	10.00%	-	89	-	89	2,120.36	-
	7,714	**5,401**	**-**	**13,115**	**23**		**4,246**	**2,186**	**-**	**6,431**	**6,683**	**3,469**
Intangible Assets												
Property Time Share		359	-	359	25	4.00%	-	14	-	14	345	-
		359	**-**	**359**			**-**	**14**	**-**	**14**	**345**	**-**
Total	**7,714**	**5,760**	**-**	**13,474**	**23**		**4,246**	**2,200**	**-**	**6,446**	**7,028**	**3,469**

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27 Earnings Per Share

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Net profit / (loss) for the year	90,849	65,233
Weighted average number of equity shares outstanding for calculation of basic EPS	1,47,20,204	1,15,79,523
Add: Effect of dilutive potential equity shares	8,27,983	7,19,740
Weighted average number of equity shares outstanding for calculation of diluted EPS	1,55,48,187	1,22,99,263
Earnings Per Share*		
Basic & Diluted	6.17	5.63
Diluted	5.84	5.30

* Computed based on Weighted Average Number of Equity Shares outstanding during the Period.

27.1 During the year, the Company issued 50,71,423 Bonus Shares by capitalisation of free reserves. In accordance with AS-20, the bonus shares have been treated as if they were outstanding from the beginning of the earliest period presented. Accordingly, the weighted average number of shares for both the current and previous year have been adjusted for this bonus issue. The weighted average number of shares used for Basic EPS computation also reflects the time-weighted impact of 3,96,494 shares issued under Rights Issue and 45,10,200 shares issued under the IPO (fresh issue) during the year.

28 Earnings in Foreign Exchange

Particulars	For the For the year ended 31st March 2026	For the For the year ended 31st March 2025
Information Technology Services	2,69,984	3,56,864

29 Leases

The Company's significant leasing arrangements are in respect of office premises and the aggregate of lease rentals paid are recognised in the statement of Profit and Loss account under the head Rent. The leasing arrangements which are cancellable and range between 11 months and 3 years and are usually renewable by mutual consent on mutually agreeable terms. The Company has not recognised any contingent rent as expenses in the Statement of Profit and Loss.

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30 Long-term Provisions — Employee Benefits

The Company operates a defined benefit gratuity plan for all eligible employees. The liability is determined based on an actuarial valuation as at 31st March 2026. The following disclosures are made pursuant to Accounting Standard -15 (Revised) — Employee Benefits:

The actuarial valuation figures below (present value of obligation, key assumptions) have been obtained from the actuary's report for FY 2025-26. The charge for the year of ₹1,785.69/- and the provisions of ₹6,094.05/- (Long-term) and ₹ 82.978/- (Short-term) are disclosed separately. The discount rate, salary escalation rate, and other actuarial assumptions have been provided by the actuary.

(i) Reconciliation of opening and closing balances of Defined Benefit Obligation

Particulars	FY 2025-26 (₹ '000)	FY 2024-25 (₹ '000)
Opening Defined Benefit Obligation	4,391	3,358
Current Service Cost	2,841	2,135
Interest Cost on Obligation	308	242
Actuarial (Gains) / Losses on Obligation	(1,363)	(1,345)
Benefits Paid		
Closing Defined Benefit Obligation	6,177	4,391
Classified as: Long-term Provisions (Note 6)	6,093	4,337
Classified as: Short-term Provisions (Note 10)	83	55

(ii) Expense recognised in the Statement of Profit and Loss

Particulars	FY 2025-26 (₹ '000)	FY 2024-25 (₹ '000)
Current Service Cost	2,841	2,135
Interest Cost	308	242
Net Actuarial (Gain) / Loss recognised	-1,363	-1,345
Total Gratuity Expense (included in Employee Benefits Expense Note 6 and 10)	1,786	1,033

(iii) Principal Actuarial Assumptions

Assumption	FY 2025-26	FY 2024-25
Discount Rate (per annum)	8.05%	7.01%
Salary Escalation Rate (per annum)	8.00%	8.00%
Attrition Rate	10.00%	10.00%
Mortality Rate	8.82%	8.82%
Retirement Age	60.00	60.00

The estimates of future salary increase, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

The Company does not have a separate fund for gratuity and the liability is recognised and provided based on the Actuarial Valuation.

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Provision for Leave Encashment (Compensated Absences)

The Company recognises a provision for accumulated earned leave balances of its employees that have not been availed as at the balance sheet date. The liability has been assessed actuarially by an independent actuary using the Projected Unit Credit Method and split between current and non-current portions based on the expected timing of settlement.

Movement in Leave Encashment Provision: **All figures in ₹ '000**

Particulars	Long-term Portion (Note 6)	Short-term Portion (Note 10)	Total
Opening Balance as at 1st April 2025	1,411	217	1,628
Add: Provision recognised during the year	672	114	786
Add: Actuarial Loss / (Gain) recognised during the year	-	-	-
Less: Benefits paid / encashed during the year	-	-	-
Less: Reclassification between Long term and short-term	-	-	-
Closing Balance as at 31st March 2026	2,083	331	2,414

Classification in the Balance Sheet: **All figures in ₹ '000**

Particulars	Note Reference	As at 31st March 2026	As at 31st March 2025
Long-term Provisions — Leave Encashment	Note 6	2,083	1,411
Short-term Provisions — Leave Encashment	Note 10	331	217
Total Leave Encashment Provision		2,414	1,628

Expense recognised in the Statement of Profit and Loss: **All figures in ₹ '000**

Particulars	FY 2025-26	FY 2024-25
Current Service Cost	785	544
Interest Cost on Long-term Obligation		
Net Actuarial (Gain) / Loss		
Total Leave Encashment Expense	785	544
(Included in Employee Benefits Expense — Note 23)	785	544

Principal Actuarial Assumptions used:

Assumption	FY 2025-26	FY 2024-25
Discount Rate (per annum)	8.05%	7.01%
Salary Escalation Rate (per annum)	8.00%	8.00%
Attrition / Withdrawal Rate	10.00%	10.00%
Mortality Rate	8.82%	8.33%
Retirement Age	60	60
Leave Availment Rate	5.00%	5.00%
Maximum Accumulation Limit (days)	45	45

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Leave Encashment Policy:
Employees of the Company are entitled to earned leave as per the Company's leave policy. Unutilised earned leave is encashable subject to the following terms:

Particulars	Details
Leave entitlement per annum	12
Maximum accumulation permitted	45
Encashment permitted during service	0
Encashment on separation / retirement	45
Basis of encashment	CTC

The liability recognised as at 31st March 2026 represents the present value of the obligation attributable to employee service rendered up to the balance sheet date, computed in accordance with the provisions of AS-15 (Revised 2005) — Employee Benefits.

31 **List of Related Party**

Name of the related parties	Nature of Relationship
Sakthivel PM Services LLP.	Enterprise in which Director is a Partner
Brain Capitol Technologies.	Entity in which Company Exercises Significant Influence
Methodhub Consulting Inc.	Wholly owned Subsidiary
SEW-Tech Inc.	Subsidiary
Leo Technology Ventures Inc.	Wholly owned Subsidiary
S &R Professionals LLC.	Step-down subsidiary
Nemera technologies Co, Ltd.	Step-down subsidiary
Rajalaxmi Ramamirtham	Spouse of Mr. Ahobilam Nagasundaram, Director
Nagasundaram A	Father of Mr. Ahobilam Nagasundaram, Director
Zortech Solutions Inc. (Canada)	Step-down subsidiary
Zortech Solutions Inc. (USA)	Step-down subsidiary
Ahobilam Nagasundaram	Director
Perinkulam Mani Mohanraj	Director
Prasanna Dhandapani	Director
Dhivya Prasanna	Spouse of Mr. Prasanna Dhandapani, Director
Jayaramakrishnan Kannan	Director
Lathika Siddarth Pai	Director
Ravi Sharma	Key Managerial Personnel
S Muthukrishnan	Key Managerial Personnel

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Transactions with Related Parties (Amount in ₹'000)

Name of the Related Party	Nature of Transactions	Nature of Relationship	Balance as on 01/04/2025	Transactions during the year		Balance as on 31/03/2026
				Debit	Credit	
Sakthivel PM Services LLP.	Purchase of Goods/Services	Enterprise in which Director is a Partner	2,150	14,404	13,814	1,560
SEW-Tech Inc.	Sales of Services	Subsidiary	2,21,635	2,73,267	1,98,936	2,95,966
Zortech Solutions Inc. (Canada)	Sales of Services	Step-down subsidiary	-	332	-	332
Brain Capitol Technologies.	Current Account	Entity in which Company Exercises Significant Influence	(1,336)	29,604	3,148	25,119

Other Transactions

Name of the Related Party	Nature of Transactions	Nature of Relationship	No. of Shares	Transactions during the year
Brain Capitol Technologies.	Share of Profits	Entity in which Company Exercises Significant Influence	-	6
Rajalaxmi Ramamirtham	Conversion Compulsorily Convertible Preference Shares into Equity Shares	Spouse of Mr. Ahobilam Nagasundaram, Director	44,051	4,273
Rajalaxmi Ramamirtham	Remuneration	Spouse of Mr. Ahobilam Nagasundaram, Director	-	1,314
Nagasundaram A	Conversion Compulsorily Convertible Preference Shares into Equity Shares	Father of Mr. Ahobilam Nagasundaram, Director	30,927	3,000
Ahobilam Nagasundaram	Issue of Bonus Shares	Director	12,75,000	12,750
Ahobilam Nagasundaram	Conversion Compulsorily Convertible	Director	38,907	3,774
Ahobilam Nagasundaram	Remuneration	Director	-	1,500
Jayaramakrishnan Kannan	Sitting fee	Director		80
Perinkulam Mani Mohanraj	Sitting fee	Director		60
Lathika Siddarth Pai	Sitting fee	Director		60
Dhivya Prasanna	Issue of Bonus Shares	Spouse of Mr. Prasanna	1,27,500	1,275
S Muthukrishnan	Issue of Bonus Shares	Key Managerial Personnel	19,125	191
S Muthukrishnan	Remuneration	Key Managerial Personnel	-	2,917
Ravi Sharma	Issue of Bonus Shares	Key Managerial Personnel	7,500	75
Ravi Sharma	Remuneration	Key Managerial Personnel	-	1,702
Prasanna Dhandapani	Issue of Bonus Shares	Director	84,375	844
Prasanna Dhandapani	Sitting fee	Director		80

32 Contingent Liabilities and Commitments (to the extent not provided for)

Contingent liability is a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Particulars	As at 31st March 2026	As at 31st March 2025
Bills Discounted and Purchased	2,31,693	1,98,351
Claims against the company not acknowledged as debt - Income tax	2,315	
Claims against the company not acknowledged as debt - GST	25,478	25,478

Demands aggregating ₹ 2,315 Thousands(Previous Year: Nil) have been raised by the Income Tax Department in respect of Assessment Year 2022-23, which are contested by the Company and are pending before the Commissioner of Income Tax (Appeals). The Company, based on the advice of its tax counsel and the merits of its case, is of the opinion that the said demands are not sustainable in law and is confident of obtaining favorable orders in the appellate proceedings. Accordingly, no provision has been made in the financial statements in respect of the aforesaid demands.

(ii) Goods and Services Tax Matters:

Demands aggregating ₹ 25,478 Thousands (Previous Year: ₹ 28,280 Thousands) have been raised by the GST authorities in respect of earlier financial years, which are contested by the Company and are pending before the Hon'ble High Court of Karnataka. The Company, based on the advice of its legal counsel and the merits of its case, is of the opinion that the said demands are not tenable and is confident of obtaining favorable orders.

The Company believes that the ultimate outcome of these proceedings will not have a material adverse effect and accordingly no provision has been made for the above demands in the Financial Statements.

33 Movement in provision for Current tax

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Provision	11,615	7,129
Provision made during the year	6,966	13,615
Adjustments made during the year with advance tax /taxes deducted at source,Adjustment of Excess provision created during the previous years	11,615	9,129
Closing Provisions	**6,966**	**11,615**

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

CIN-L74900KA2016PLC085743
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No.29, M.G. Road, Bangalore - 560001
NOTES TO FINANCIAL STATEMENTS AS AT & FOR THE For the year ended 31ST MARCH 2026

34 **Movement in Deferred Tax Assets/(Liabilities)**

The major movements of Deferred Tax Assets/(Liabilities) arising on account of timing difference during the Period ended March 31, 2026 is as

Major Components of Deferred Tax Liability on account of Timing Differences are as follows	**As at 31st March 2026**	**As at 31st March 2025**
As at the beginning of the year	10,299	3,270
Add :Timing Differences arising out of the following		-
Deferred tax liabilities		
Difference between Book depreciation and income tax depreciation	52	40
Deferred tax liability recognised for Unbilled revenue	6,588	1,926
Deferred tax liability recognised for Interest paid to Bank in Advance u/s 43B	25	3,390
Deferred tax asset arising on retention money not recognized as income	2,093	1,879
Deferred tax asset arising on GST Input	5,885	-
Deferred tax asset	-	-
Deferred tax asset arising out of employee benefit expenses	(611)	(76)
Deferred tax asset arising on ROC fees paid for Share capital increase	(288)	(130)
Deferred Tax Liability (Net) at the end of the year	24,043	10,299

35 During the year ended 31st March 2026, the Company acquired SEW-Tech Inc. which was effected through the purchase of 6,000 Common Stocks of USD 0.0001 par value each, representing 60% of the issued share capital of that company. The acquisition of Leo Technology Ventures Inc. was effected through the purchase of 10,000 Common Stocks of USD 0.0001 par value each, representing 100% of the issued share capital of that company. Subsequent to acquisition, SEW-Tech Inc. became a subsidiary and Leo Technology Ventures Inc. became a wholly owned subsidiary of the Company.

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NOTES TO FINANCIAL STATEMENTS AS AT & FOR THE For the year ended 31ST MARCH 2026

36 The Company completed its Initial Public Offering by issue of 45,10,200 Fresh equity shares of ₹10/- each at a price of ₹194/- per share in the IPO during the year, aggregating to gross proceeds of ₹8,74,979/- thousand.

Utilisation of IPO Proceeds — In accordance with Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statement of utilisation of net proceeds as at 31st March 2026 is as follows:

Amount in ₹ '000

Sl. No.	Particulars	Amount as per Prospectus	Amount Spent during 31/12/2025 (Q3)	Amount Spent during 31/03/2026 (Q4)	Unutilised Amount
1	Offer related expenses in relation to the Fresh Issue	1,43,059	82,366	60,693	-0
2	Augmentation of Long-term working capital requirements of our Company	2,50,000	45,839	66,295	1,37,866
3	Repayment and / or prepayment, in full, of certain outstanding loans (including foreclosure charges, if any) availed by our Company	1,36,000	13,873	1,22,127	0.00
4	Investment in our wholly owned subsidiary Methodhub Consulting Inc. (USA)	40,000	-	40,000	-
5	Unidentified inorganic acquisitions and General Corporate Purposes	3,05,920	-	1,26,721	1,79,199
	TOTAL	**8,74,979**	**1,42,078**	**4,15,836**	**3,17,065**

There has been no deviation or variation in the utilisation of proceeds from the objects stated in the Prospectus as at 31st March 2026.

Out of the unutilised proceeds of ₹3,17,065/-, an amount of ₹3,10,000/- thousand has been temporarily invested in fixed deposits with scheduled commercial banks, and the balance amount is held in current accounts.

37 **Corporate Social Responsibility**

As required under Section 135 of the Companies Act, 2013, read with the Companies (CSR Policy) Rules, 2014, the Company is required to spend 2% of the average net profits of the preceding three financial years towards CSR activities and the amount to be spent under CSR During the year ended 31st March 2026 is ₹1,093.03 (Previous year - ₹583.83)

Particulars	2025-26	2024-25
Amount required to be spent by the Company during the year	1,093	584
Amount of Expenditure Incurred	1,093	584
Amount Spent during the Period on:		
i) Construction/acquisition of asset	-	-
ii) On purposes other than (i) above	1,093	584
Shortfall at the end of the Period	-	-
Nature of CSR Activities	Promoting education ,Healthcare, sanitation	Promoting education ,Healthcare, sanitation
Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard, No provision has been made with respect to a liability incurred by entering into a contractual obligation during the Period.	NIL	NIL

38 The Company has not invested or traded in crypto currency or virtual currency during the period or previous financial year.

39 The Company did not have any transactions which are not recorded in the books of accounts that has been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during any of the years.

40 **Additional Regulatory Information required by Schedule III**

i. There are no immovable properties owned by the Company.
ii. The Company has not revalued its Property, Plant and Equipment or intangible assets during the Year.
iii. The Company has not granted any loans or advances in the nature of loans to promoters, Directors, KMPs and related parties except trade advances in the ordinary course of Business not in the nature of Loans (as defined under Companies Act, 2013), either severally or jointly with any other person, either repayable on demand or without specifying
iv. The Company does not have any Capital Work-in-Progress.
v. The Company does not have any Intangible Assets under Development.
vi. There have been no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
vii. The Company has no outstandings as on 31st March 2026 on borrowings from Banks on the basis of security of Fixed Deposits held in the name of the Company and Other Current Assets of the Company for which no statements/returns are required to be filed.
viii. The Company has not been declared as willful defaulter by any bank or financial institution or other lender.
ix. The Company did not had any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

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NOTES TO FINANCIAL STATEMENTS AS AT & FOR THE For the year ended 31ST MARCH 2026

x. The Company does not have any Charges or Satisfaction of Charge pending registration as on 31st March 2026.

xi. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013, read with Companies (Restriction on Number of Layers) Rules 2017.

xii. **Analytical Ratios**

The Ratios as under	Numerator	Denominator	For the year ended 31st March 2026	For the year ended 31st March 2025	Variance(%)	Reason for variations more than 25% during FY26
(a) Current Ratio	Current Assets	Current Liabilities	4.29	2.7	61%	Refer Note a
(b) Debt Equity Ratio	Total Debt	Equity	0.03	0.45	-93%	Refer Note b
(C) Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service	2.65	3.2	-17%	
(d) Return on equity	PAT	Equity	11%	27%	-58%	Refer Note c
(e) Inventory turnover ratio	Sales	Closing Inventory	51	129	-60%	Refer Note d
(f) Trade receivable turnover ratio	Sales	Closing Trade receivables	2.41	2.9	-18%	
(g) Trade payables turnover ratio	Purchases	Average Trade Payables	15.23	16.7	-9%	
(h) Net capital turnover ratio	Sales	Working Capital	1.03	2.12	-51%	Refer Note e
(i) Net profit ratio	PAT	Sales	15%	11%	30%	Refer Note f
(j) Return on capital employed	EBITDA	Capital Employed	11%	18%	-42%	Refer Note g
(k) Return on Investments (times)	Net Profit	Average Total Assets	0.42	2.15	-80%	Refer Note h

Notes:

a. The current ratio of the Company has increased from 2.7 to 4.29 during the year, representing an increase of 61%. This is primarily due to temporary investment of unutilised IPO proceeds in fixed deposits.
On the liabilities side, short-term borrowings have reduced during the year due to repayment of borrowings. Additionally, other current liabilities include amounts payable towards purchase consideration on acquisition, representing committed obligations as at the reporting date.
Accordingly, the increase in the current ratio is attributable to temporary placement of unutilised IPO proceeds and reduction in short-term borrowings. The ratio is expected to moderate as the IPO funds are deployed in subsequent periods.

b. The Debt-Equity Ratio has reduced from 0.45 to 0.03 during the year, representing decrease of 93%. This is mainly due to increase in Equity pursuant to fresh issue of Equity shares through IPO and repayment of debt during the year.

c. The decline in Return on Equity from 27% to 11% during the year represents decrease of 58%.This is mainly due to the issue of fresh equity shares at a premium during the current financial year. While this has increased the average shareholders' equity for the year, the returns from the deployment of these funds are expected to accrue in future periods, leading to a temporary reduction in ROE for the current year.

d. The Inventory Turnover Ratio has decreased from 129 to 51 during the current year, representing a decrease of 60%. This is primarily due to higher average closing inventory in the form of Work-in-Progress as at the year-end. The ratio represents the Sales in relation to the average inventory held during the year.

e. The Net Capital Turnover Ratio has decreased from 2.12 to 1.03 during the current year,representing a decrease of 51%. This decrease is mainly attributable to an increase in working capital on account of unutilised IPO proceeds temporarily invested in fixed deposits and higher unbilled revenue arising from growth in operations and timing differences in billing.

f. The Net Profit Ratio has increased by 30% during the year on account of improved operating performance.

g. The Return on Capital Employed has decreased from 18% to 11% during the year,represents decrease of 42%.This is mainly due to increase in capital employed on account of fresh issue of shares through IPO and repayment of debt, resulting in a lower return on a higher capital base.

h. The Return on Investments has decreased from 2.15 to 0.42 during the year, representing a decrease of 80%. The decrease is attributable to acquisition of shares in a company during the year, resulting in creation of a subsidiary and increase in non-current investments, leading to lower returns on an expanded investment base.

MethodHub Software Limited

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NOTES TO FINANCIAL STATEMENTS AS AT & FOR THE For the year ended 31ST MARCH 2026

xiii. There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act 2013 during the year.

xiv. The Company has not advanced or loaned, or invested funds in any other persons or entities, including foreign entities (Intermediaries), with the understanding that the Intermediary shall

a. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or;

b. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

c. The Company has not received any fund from any persons or entities, including foreign entities (Funding Party), with the understanding (whether recorded in writing or otherwise) that the Company shall:

i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

ii. Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

41 In the opinion of the Board of Directors current assets, loans & advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

42 Previous year's figures have been regrouped and reclassified wherever necessary, to conform with current period's classification.

43 Figures have been rounded off to the nearest thousands except the EPS, number of shares and ratios data given in respective notes.

As per our Report of even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy,FCA
Partner
Membership No. 020638
UDIN :26020638OIZLIU1306
Date: 20/08/2026
Place: Chennai,India

For and on behalf of the Board of Directors
Methodhub Software Limited
CIN-L74900KA2016PLC085743

Ahobilam Nagasundaram
(Director)
DIN: 02953101
Date: 20/08/2026
Place: Philadelphia,USA

Prasanna Dhandapani
(Director)
DIN: 02187044
Date: 20/08/2026
Place: Chennai,India

Muthukrishnan Shanmuga Thevar
(Company Secretary)
M.No: A61530
Date: 20/08/2026
Place: Chennai,India

Ravi Sharma
(Chief Financial Officer)
Date: 20/08/2026
Place: Jaipur,India

Independent Auditor's Report – Consolidated

To
The Members of MethodHub Software Limited

Opinion

We have audited the Consolidated Financial Statements of MethodHub Software Limited (formerly known as MethodHub Software Private Limited) (hereinafter referred to as "the Holding Company"), its subsidiaries and BrainCapitol Technologies, a partnership firm in which the Holding Company holds a 99% partnership interest and which is consolidated as a controlled enterprise for the purposes of Accounting Standard (AS) 21 (the Holding Company, its subsidiaries and the controlled partnership firm together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss and Consolidated Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, of the consolidated state of affairs of the Group as at 31st March 2026, their consolidated profit and their consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 ("the Act") that give a true and fair view of the financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021. The respective Boards of Directors of the companies included in the Group and the management/partners of the controlled partnership firm, as applicable, are responsible for maintenance of adequate accounting records and financial information for safeguarding the assets of the respective entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, where applicable, for ensuring the accuracy and completeness of the accounting records and financial information relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Boards of Directors of the companies included in the Group and the management/partners of the controlled partnership firm, as applicable, are responsible for assessing the respective entities' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the respective entity or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors and management/partners, as applicable, of the entities included in the Group are also responsible for overseeing their respective financial reporting processes.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(I) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has an adequate internal financial control system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.

• Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial statements and financial information of such entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the consolidated financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other 4 entities included in the Consolidated Financial Statements which have been audited by other Auditors, such other auditor remains responsible for the directions, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in paragraph (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

a) We did not audit the financial statements of one Step-down Foreign Subsidiary Company, Nemera Technology Co., Ltd, Thailand whose financial statements reflect total assets (before consolidation adjustments) of ₹ 1,99,180 thousand as on March 31, 2026, and total income (before consolidation adjustments) of ₹ 2,76,951 thousand and net cash outflow (before consolidation adjustments) of ₹ 1,144 thousand as considered in the consolidated financial statements. These financial statements have been audited by other auditor whose report has been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of section 143(3) of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the report of the other auditor.

   Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to the financial statements and financial information.

b) We did not audit the financial statements of BrainCapitol Technologies, a partnership firm controlled by the Holding Company through its 99% partnership interest and consolidated as a controlled enterprise for the purposes of AS 21, whose standalone financial statements reflect total assets (before consolidation adjustments) of ₹39,339 thousand as at March 31, 2026, total income (before consolidation adjustments) of ₹7,616 thousand and net cash inflows (before consolidation adjustments) of ₹526 thousand for the year ended March 31, 2026, as considered in the Consolidated Financial Statements. Such financial information is unaudited and has been furnished to us by the Holding Company's management, and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this partnership firm, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, the aforesaid financial information is not material to the Group.

   Our opinion on the consolidated financial statements above and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to the financial statements and financial information.

Report on Other Legal and Regulatory Requirements

1. None of the subsidiaries or step-down subsidiaries of the Holding Company is incorporated in India. Accordingly, reporting under this section, under Rule 11 of the Companies (Audit and Auditors) Rules, 2014 and under Section 143(3)(i) of the Act is confined to the Holding Company. As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditor on separate financial statements of such subsidiary as were audited by other auditor, as noted in the "Other Matters" paragraph, we report, to the extent applicable, that:

i. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

ii. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors and representation given by Management.

iii. The consolidated balance sheet, the consolidated statement of profit and loss, and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

iv. In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules, 2021.

v. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026, taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditor of its subsidiary companies and step-down subsidiary companies, none of the directors of the Group companies, incorporated in India is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

vi. No dividend has been declared or paid by the Holding Company during the year ended March 31, 2026, or subsequent to the year-end date up to the date of this report.

vii. With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies, incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

A.With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate/ consolidated financial statements of the subsidiaries, as noted in the "Other Matters" paragraph, we report that:

i. The Group has disclosed contingent liabilities relating to pending litigation initiated by revenue authorities on account of the ineligible GST input tax credit claimed due to suppliers' non-payment of GST and pending litigation initiated by Income Tax Department for the AY 2022-23 on account of alleged short deduction of TDS under applicable provisions. Based on information and explanations provided by the management, such contingent liabilities are appropriately disclosed in the Notes to the consolidated financial statements, in accordance with the relevant accounting standards and considering applicable judicial precedents.

ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company.

iv. a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding Company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Holding Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

c. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (iv)(a) and (iv)(b) contain any material misstatement.

v. Based on our examination, which included test checks, considering reports of independent auditors in relation to controls at the service organisation for accounting software and the procedures performed by the respective auditors of the entities included in the Group, as applicable, the Holding Company has used accounting software for maintaining its books of account which, along with privileged access management tools, wherever applicable, has a feature of recording audit trail (edit log) facility and the same has operated throughout the period under audit for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved as per the statutory requirements for record retention.

B. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

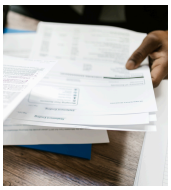
In our opinion, and according to the information and explanations given to us, the remuneration paid during the financial year by the Holding Company is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director by the Holding Company is not in excess of the limit laid down under Section 197 of the Act. The provisions of Section 197 of the Act are not applicable to foreign subsidiaries and step-down subsidiaries incorporated outside India. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order" / "CARO") issued by the Central Government in terms of Section 143(11) of the Act, the Group comprises the Holding Company incorporated in India, three subsidiaries and four step-down subsidiaries incorporated outside India, and BrainCapitol Technologies, a partnership firm in which the Holding Company holds a 99% partnership interest and which is consolidated as a controlled enterprise for the purposes of AS 21. Since the partnership firm is not a company and the subsidiaries and step-down subsidiaries are incorporated outside India, reporting under clause 3(xxi) of CARO 2020 in respect of those entities is not applicable. The Holding Company is the only entity included in the consolidated financial statements to which CARO 2020 applies. There are no qualifications or adverse remarks in the CARO report issued by us on the standalone financial statements of the Holding Company for the year ended March 31, 2026.

For N R Krishnamoorthy & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy, FCA
Membership No: 020638
UDIN: 26020638KRMXVS2256

Place: Chennai
Date: August 20, 2026



Annexure – A to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of MethodHub Software Limited (formerly known as MethodHub Software Private Limited) (hereinafter referred to as the 'Holding Company') as at and for the year ended March 31, 2026, we have audited the internal financial controls with reference to financial statements of the Holding Company as at that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Holding Company is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control criteria established by the Holding Company, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("the ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements of the Holding Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to the financial statements of the Holding Company.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting Principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

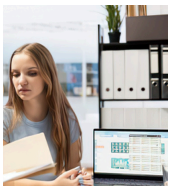
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Holding Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal control with reference to financial statements criteria established by the Holding Company, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For N R Krishnamoorthy & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy, FCA
Partner
Membership No: 020638
UDIN: 26020638KRMXVS2256

Place: Chennai
Date: August 20, 2026



MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

CIN-L74900KA2016PLC085743
Unit No.109, 1st Floor, Prestige Meridian-1
No.29, M.G.Road, Bangalore - 560001
Consolidated Balance Sheet as at 31st March 2026

(In ₹ '000)

	PARTICULARS	Note	As at 31st March 2026	As at 31st March 2025
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	Share Capital	2	1,88,534	69,619
	Reserves and Surplus	3	13,42,378	3,57,558
	Minority Interest		92,325	10,311
2	**Non Current Liabilities**			
	Long-term Borrowings	4	1,45,406	58,020
	Deferred Tax Liabilities (Net)	5	24,042	10,299
	Long-term Provisions	6	8,176	5,748
3	**Current Liabilities**			
	Short-term Borrowings	7	9,88,928	2,63,565
	Trade Payables			
	(i) Total Outstanding dues of Micro Enterprises and Small Enterprises	8	13,747	-
	(ii)Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises		2,09,770	55,148
	Other Current Liabilities	9	3,44,885	93,146
	Short-term Provisions	10	78,525	14,047
	TOTAL		**34,36,716**	**9,37,461**
II	**ASSETS**			
1.	**Non-current assets**			
	Property, Plant and Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	11	53,798	6,962
	(ii) Intangible Assets		1,01,770	345
	(iii)Software under development		3,19,386	-
	(iv) Goodwill on Consolidation		5,93,834	97,492
	Other Non-Current Assets	12	1,86,300	25,151
2.	**Current assets**			
	Inventories	13	15,390	9,033
	Trade Receivables	14	9,82,376	4,21,567
	Cash and Cash Equivalents	15	5,96,601	1,68,091
	Short-term Loans and Advances	16	1,48,223	20,943
	Other Current Assets	17	4,39,038	1,87,877
	TOTAL		**34,36,716**	**9,37,461**

Significant Accounting Policies & Notes Forming Part of the Financial Statements. 1-44

The Accompanying Significant Accounting Policies and Notes to Consolidated Financial Statements are an Integral part of the Financial Statements.

As per our Report of even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy, FCA
Partner
Membership No. 020638
UDIN:26020638KRMXVS2256
Date: 20/08/2026
Place: Chennai,India

For and on behalf of the Board of Directors
Methodhub Software Limited
CIN-L74900KA2016PLC085743

Ahobilam Nagasundaram
(Director)
DIN: 02953101
Date: 20/08/2026
Place: Philadelphia,USA

Prasanna Dhandapani
(Director)
DIN: 02187044
Date: 20/08/2026
Place: Chennai,India

Muthukrishnan Shanmuga Thevar
(Company Secretary)
M.No: A61530
Date: 20/08/2026
Place: Chennai,India

Ravi Sharma
(Chief Financial Officer)
Date: 20/08/2026
Place: Jaipur,India

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

CIN-L74900KA2016PLC085743
Unit No.109, 1st Floor, Prestige Meridian-1
No.29, M.G.Road, Bangalore - 560001
Consolidated Statement of Profit and Loss for the Year ended 31st March 2026

(In ₹ '000) except equity shares and Per Equity Share data

	PARTICULARS	Note	For the year ended 31st March 2026	For the year ended 31st March 2025
I.	**INCOME**			
	Revenue from Operations	18	33,28,829	13,51,199
	Other Income	19	16,778	11,560
	Total Income		**33,45,607**	**13,62,759**
II.	**EXPENSES**			
	Direct Cost	20	21,89,754	10,66,051
	Changes in Inventory - Work in Progress	21	(6,357)	(9,033)
	Employee Benefits Expense	22	3,15,441	69,981
	Finance Cost	23	1,80,580	48,158
	Depreciation and Amortization Expense	24	19,660	2,287
	Other Expenses	25	1,78,957	51,569
	Total Expenses		**28,78,035**	**12,29,013**
III.	**Profit before Exceptional and Extraordinary items and Tax**		**4,67,572**	**1,33,746**
	Exceptional and Extraordinary Items		-	-
IV.	**Profit before tax**		**4,67,572**	**1,33,746**
V.	**Tax expense:**			
	Current Tax		63,780	13,759
	Deferred Tax		13,744	7,029
VI.	**Profit after tax before minority interest**		3,90,049	1,12,959
VII.	Share of Profit/(Loss) Attributable to Minority Interest		71,606	(2,054)
	Profit after tax		**3,18,443**	**1,15,012**
	Weighted Number of Equity Shares outstanding as at the end of the Year			
	Basic*		1,47,20,204	1,15,79,523
	Diluted*		1,55,48,187	1,22,99,263
	Earnings per equity share (Face Value of ₹10/- each):	26		
	(1) Basic*		21.63	9.93
	(2) Diluted*		20.48	9.35
	* Refer note 26.1			

The Accompanying Significant Accounting Policies and Notes to Consolidated Financial Statements are an Integral part of the Financial Statements. 1-44

As per our Report of even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy, FCA
Partner
Membership No. 020638
UDIN:26020638KRMXVS2256
Date: 20/08/2026
Place: Chennai,India

For and on behalf of the Board of Directors
Methodhub Software Limited
CIN-L74900KA2016PLC085743

Ahobilam Nagasundaram
(Director)
DIN: 02953101
Date: 20/08/2026
Place: Philadelphia,USA

Prasanna Dhandapani
(Director)
DIN: 02187044
Date: 20/08/2026
Place: Chennai,India

Muthukrishnan Shanmuga Thevar
(Company Secretary)
M.No: A61530
Date: 20/08/2026
Place: Chennai,India

Ravi Sharma
(Chief Financial Officer)
Date: 20/08/2026
Place: Jaipur,India

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

CIN-L74900KA2016PLC085743
Unit No.109, 1st Floor, Prestige Meridian-1
No.29, M.G.Road, Bangalore - 560001
Consolidated Cash flow statement for the year ended 31st March 2026

All figures are in ₹ '000

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Cash flow from Operating Activities		
Profit before tax	4,67,572	1,33,746
Adjustments:		
Depreciation and Amortization	19,660	2,287
Interest on Deposits	(15,966)	(7,960)
Minority share of (Profit)/ Loss	(71,606)	2,054
Bad Debts Written Off	(307)	(3,600)
Interest Expenses	1,80,580	34,111
	5,79,933	**1,60,638**
Adjustments:		
(Increase)/decrease in Inventories	*(6,357)*	(9,033)
(Increase)/decrease in Trade Receivables	(5,60,809)	(2,42,834)
(Increase)/decrease in Short-term Loans and Advances	(1,27,280)	17,969
(Increase)/decrease in Other Current Assets	(2,51,161)	(1,06,376)
Increase/(decrease) in Trade Payables	1,68,369	31,986
Increase/(decrease) in Provisions	64,478	6,811
Increase/(decrease) in Non-Current Liabilities	2,428	1,358
Increase/(decrease) in Other Current Liabilities	2,51,739	83,783
Cash generated from operations	**1,21,340**	**(55,697)**
Income taxes (paid)/refunded	(63,780)	(13,759)
Net cash provided/(used) by operating activities	**57,560**	**(69,456)**
Cash flow from Investing Activities		
Purchase of Property, Plant and Equipment	(1,67,921)	(6,060)
Interest on Deposits	15,966	7,960
(Increase)/decrease in Non Current Asset - Goodwill	(4,96,342)	(56,112)
Advance for Capital Purchase	(1,33,816)	
Software under development	(3,19,386)	
Minority Interest	82,014	7,792
Net cash provided/(used) by investing activities	**(10,19,484)**	**(46,421)**
Cash flow from financing activities		
Proceeds from Issue of Equity Shares	49,067	9,670
Proceeds from Issue of Preference Shares	50	2,000
Securities Premium on Issue of Shares(Net of Issue expenses)	7,36,175	1,87,315
(Increase)/decrease in Other Non-Current Assets	(27,333)	(11,469)
Write Back	307	3,600
Finance Cost paid	(1,80,580)	(34,111)
Increase/(decrease) in Short-term Borrowing	7,25,363	1,13,715
Increase/(decrease) in Long-term Borrowings	87,386	(80,451)
Net cash provided/(used) by financing activities	**13,90,435**	**1,90,269**
Net changes in cash and cash equivalents	**4,28,510**	**74,392**
Cash and cash equivalents at the beginning of the period	1,68,091	93,699
Cash and cash equivalents at the end of the period	5,96,601	1,68,091

(a)During the year, the Group issued bonus shares amounting to ₹ 50,714 thousand (previous year ₹ 24,549 thousand) by capitalising reserves. This transaction does not involve any cash flow and hence it is not reflected in the Cash flow statement.

(b) Cash and Cash Equivalents Comprises of

	2025-26	2024-25
Balances with Banks		
In Current Account	1,55,850	82,602
In Deposit Account		
- Fixed Deposit	1,20,500	500
- In Deposit Account held as Security	40,000	84,981
- Other Bank Balances	2,80,000	-
Cash on Hand	251	8
Cash and Cash Equivalents in Cash flow statement	**5,96,601**	**1,68,091**

c. Figures in brackets indicate Cash outgo.

d. Previous year's figures have been regrouped, wherever necessary.

The Accompanying Significant Accounting Policies and Notes to Consolidated Financial Statements are an Integral part of the Financial Statements. (Notes 1-44)

For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy, FCA
Partner
Membership No. 020638
UDIN:26020638KRMXVS2256
Date: 20/08/2026
Place: Chennai,India

For and on behalf of the Board of Directors
Methodhub Software Limited
CIN-L74900KA2016PLC085743

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DIN: 02953101
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Muthukrishnan Shanmuga Thevar
(Company Secretary)
M.No: A61530
Date: 20/08/2026
Place: Chennai,India

Ravi Sharma
(Chief Financial Officer)

Date: 20/08/2026
Place: Jaipur,India

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Company Overview

MethodHub Software Limited (the "Holding Company" or "the Company") (CIN: L74900KA2016PLC085743) was originally incorporated as MethodHub Software Private Limited on 2nd February 2016 under the Companies Act, 2013. The Company was subsequently converted into a public limited company under the name MethodHub Software Limited on 19th October 2024.

The Company, its subsidiaries and BrainCapitol Technologies, a partnership firm in which the Holding Company holds a 99% partnership interest and which is consolidated as a controlled enterprise for the purposes of Accounting Standard (AS) 21 (collectively referred to as "the Group"), are engaged in the business of Information Technology services, Telecom and Technology Infrastructure Services. The Group is a technology services provider that offers next generation business solutions to enhance AI transformation, with expertise in delivering innovative, scalable and cost-effective solutions to clients across sectors including Banking, Financial Services & Insurance (BFSI), Healthcare, Power, Oil & Gas, serving customers across the globe. The consolidated financial statements of the Group for the year ended March 31, 2026, were approved by the Board of Directors on 20th August 2026.

All amounts disclosed in the Consolidated Financial Statements and notes thereto are reported in nearest Thousands (in ₹ Thousands), except share data, per share data and unless stated otherwise.

(i) List of Subsidiaries / Controlled Enterprise included in the Consolidated Financial Statements

Information on entities consolidated in accordance with Accounting Standard (AS) 21:

Name of Entity	Country / Legal Form	% Holding as at March 31, 2026	% Holding as at 31st March 2025	Remarks
BrainCapitol Technologies	India (Partnership Firm)	99%	99%	Controlled enterprise under AS 21
MethodHub Consulting Inc., USA	United States of America	100%	100%	Subsidiary
ZORTech Solutions Inc., Canada	Canada	51% subsidiary of MethodHub Consulting Inc., USA	51% subsidiary of MethodHub Consulting Inc., USA	Step-down subsidiary
Zortech Solutions Inc., USA	United States of America	100% subsidiary of ZORTech Solutions Inc., Canada	100% subsidiary of ZORTech Solutions Inc., Canada	Step-down subsidiary
SEW-Tech Inc., USA	United States of America	60%	-	Subsidiary
Leo Technology Ventures Inc., USA	United States of America	100%	-	Subsidiary
S&R Professionals LLC., USA	United States of America	80% subsidiary of Leo Technology Ventures Inc., USA	80% subsidiary of Leo Technology Ventures Inc., USA	Step-down subsidiary
Nemera Technology Co., Ltd, THAILAND	Thailand	51% subsidiary of SEW-Tech Inc., USA	51% subsidiary of SEW-Tech Inc., USA	Step-down subsidiary

BASIS OF CONSOLIDATION

The consolidated financial statements comprise the financial statements of MethodHub Software Limited (the "Holding Company" or the "Parent Company"), its subsidiary companies incorporated outside India, and BrainCapitol Technologies, a partnership firm in which the Holding Company holds a 99% partnership interest and which is a controlled enterprise for the purposes of Accounting Standard (AS) 21 (collectively referred to as "the Group"). The consolidated financial statements have been prepared on the following basis:

I. The financial statements/financial information of the Holding Company, its subsidiaries and the controlled partnership firm have been considered for consolidation. Such financial statements/financial information have been audited except where specifically disclosed otherwise in the Independent Auditor's Report.

II. The financial statements/financial information of the Holding Company, its subsidiaries and the controlled partnership firm are combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income, expenses and cash flows, after fully eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses, in accordance with Accounting Standard (AS) 21 – "Consolidated Financial Statements".

III. The difference between the cost of investment/partnership interest in the subsidiaries and controlled enterprise and the Group's share of their net assets at the date control is acquired is recognised in the consolidated financial statements as Goodwill or Capital Reserve, as the case may be.

IV. Goodwill on consolidation is not amortised but is tested for impairment annually or when there is an indication of impairment.

V. The difference between the proceeds from disposal of an investment/partnership interest in a subsidiary or controlled enterprise and the carrying amount of its assets less liabilities as at the date of disposal is recognised in the Consolidated Statement of Profit and Loss as profit or loss on disposal.

VI. Minority Interest's share in the net profit of consolidated subsidiaries and controlled enterprises for the year is identified and adjusted against the income of the Group to arrive at the net income attributable to shareholders of the Holding Company.

VII. Minority Interest's share in the net assets of the Group is identified and presented in the Consolidated Balance Sheet separately from liabilities and the equity of the Holding Company's shareholders. Minority Interest in the net assets of consolidated subsidiaries and controlled enterprises consists of (a) the amount attributable to minority at the date on which control was obtained; and (b) the minority's share in movements in equity / net assets since the date the parent-subsidiary or control relationship came into existence.

VIII. The Group does not have any investments classified as associates or joint ventures as at March 31, 2026. BrainCapitol Technologies, in which the Holding Company holds a 99% partnership interest, has been consolidated as a controlled enterprise in accordance with AS 21 and accordingly has not been accounted for as an associate.

IX. The financial statements of the Company and its subsidiaries used in consolidation are drawn up to the same reporting date, i.e., March 31, 2026.

X. As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Holding Company's separate financial statements. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with those used by the Group.

Translation of Financial Statements of Foreign Subsidiaries

For the purpose of consolidation, the financial statements of foreign subsidiaries are translated into Indian Rupees as follows:

- Assets and liabilities (both monetary and non-monetary) are translated at the closing exchange rate prevailing at the reporting date.
- Income and expenses are translated at the average exchange rates for the reporting period.
- Share capital and opening reserves are translated at the historical rate.

Exchange differences arising on translation of foreign subsidiaries are accumulated in the Foreign Currency Translation Reserve (FCTR) forming part of shareholders' equity and are recognised in the Statement of Profit and Loss on disposal of the relevant foreign subsidiary.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of Preparation of Consolidated Financial Statements

These Consolidated Financial Statements have been prepared and presented under the historical cost convention on an accrual basis and in accordance with Generally Accepted Accounting Principles ('GAAP') in India. The Group has prepared these Consolidated Financial Statements to comply in all material respects with the Accounting Standards notified under Section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use. The management evaluates all recently issued or revised Accounting Standards on an ongoing basis.

All amounts disclosed in the Consolidated Financial Statements and notes thereto have been rounded off to the nearest Thousands as per the requirement of Schedule III of the Companies Act, 2013 unless otherwise stated.

1.2 Use of Estimates and Judgements

The preparation of Consolidated Financial Statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities at the end of the reporting period.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the Consolidated Financial Statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the Consolidated Financial Statements.

1.3 Actuarial Valuation

The determination of the Group's liability towards defined benefit obligations to employees is made through independent actuarial valuation including determination of amounts to be recognised in the Statement of Profit and Loss. Such valuation depends upon assumptions determined after taking into account inflation, seniority, promotions and other relevant factors in the employment market. Information about such valuation is provided in the notes to the Consolidated Financial Statements.

1.4 Going Concern

The Management has assessed the Group's ability to continue as a going concern. Based on such assessment, the Management believes that there is no material uncertainty with respect to any events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. Accordingly, the Consolidated Financial Statements have been prepared on a going concern basis.

1.5 Current / Non-Current Classification

All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. The Group has ascertained its normal operating cycle as twelve months. In accordance with Schedule III of the Act, any asset or liability is classified as current if it satisfies any of the following conditions:

(i) In the case of an Asset – An asset shall be classified as current when it satisfies any of the following criteria:
• It is expected to be realised in, or is intended for sale or consumption in, the Group's normal operating cycle.
• It is held primarily for the purpose of being traded.
• It is expected to be realised within twelve months after the reporting date.
• It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

(ii) In the case of a Liability – A liability shall be classified as current when it satisfies any of the following criteria:
• It is expected to be settled in the Group's normal operating cycle.
• It is held primarily for the purpose of being traded.
• It is due to be settled within twelve months after the reporting date.
• The Group does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other assets and liabilities are classified as non-Current. Current Assets/Liabilities include the current portion of Non-Current Assets/Liabilities respectively.

An operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Where the normal operating cycle cannot be identified, it is assumed to have a duration of twelve months.

A receivable shall be classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Unbilled Revenue is disclosed net of provisions for direct expenses.

A payable shall be classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business.

1.6 Revenue Recognition

The Group follows the mercantile system of accounting and recognises income on an accrual basis in accordance with the requirements of the Companies Act, 2013. Revenue is recognised to the extent it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. Revenue is measured net of rebates, discounts and taxes. Where there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Revenue is reported net of discounts and net of Goods and Services Tax (GST) collected on behalf of the Government.

(a) Information Technology Services
Revenue from fixed-price IT software development and implementation contracts is recognised using the percentage-of-completion method, measured by reference to the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs. Estimated contract losses, if any, are recognised in full in the period in which they are determined.

Revenue from time-and-material contracts is recognised as the related services are performed, based on agreed billing rates and actual efforts incurred.

Revenue from annual maintenance contracts (AMC), software support and managed services is recognised on a straight-line basis over the contract period.

(b) Telecom and Technology Infrastructure Services
Revenue from supply and installation of telecom and technology infrastructure equipment is recognised when significant risks and rewards of ownership are transferred to the customer, delivery is completed, the amount can be measured reliably and it is probable that the economic benefits will flow to the Group. Where installation forms an integral part of the contract, revenue is recognised on completion of installation and commissioning.

Revenue from managed network services, operation and maintenance contracts is recognised on a proportionate basis over the period of the contract as services are rendered.

(c) Unbilled Revenue
In the ordinary course of business, a time lag exists between the rendering of services and the raising of invoices on customers. Revenue earned in respect of services rendered up to the balance sheet date but not yet invoiced, on account of billing cycles, contractual billing milestones or pending delivery of invoicing documentation, is recognised as Unbilled Revenue and classified under Other Current Assets in the Balance Sheet.

Unbilled Revenue is recognised when all of the following conditions are satisfied:
• The Group has an enforceable right to the consideration for the services rendered;
• The services have been delivered or the stage of completion can be measured reliably;
• It is probable that the economic benefits associated with the transaction will flow to the Group; and
• The amount of revenue can be measured reliably based on the contract price, services delivered and the rate of completion as at the balance sheet date.

The Group assesses the recoverability of unbilled revenue at each balance sheet date. Where there is objective evidence that the unbilled amount may not be fully recoverable, an appropriate provision for doubtful unbilled revenue is recognised in the Statement of Profit and Loss.

(d) Consulting Services
Revenue from consulting and advisory services is recognised as and when services are rendered in accordance with contractual arrangements with customers. Revenue from time-and-material consulting contracts is recognised based on billable hours incurred as per contractual terms.

1.7 Other Income

a)Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate.
b)Dividend income is recognised when the Group's right to receive the payment is established, i.e., on the date on which the shareholders approve the dividend.
c)Income from Business Support Services and Data Management Services is recognised as when the related services are rendered based on the contractual conditions with the parties.
d)Profit/(Loss) on sale of investments is recorded on transfer of title from the Group and is determined as the difference between the sale price and the carrying value of the investments.
e)Other miscellaneous income is recognised as and when the right to receive the same is established.

1.8 Advances

Advances received for services to be rendered are reported as client advances / contract liabilities until all conditions for revenue recognition are met. Advances paid to suppliers or service providers are reported as advance payments until the goods or services are received.

1.9 Expenditure

All expenses are recognised on accrual basis and are shown net of recoveries.

1.10 Property, Plant and Equipment ('PPE') & Intangible Assets

1.10.1 Property, Plant and Equipment
Property, Plant and Equipment (PPE) are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, non-recoverable taxes, duties or levies, freight and any other directly attributable costs of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of PPE is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance and the cost of the item can be measured reliably. All other expenses on PPE including day-to-day repair and maintenance expenditure and cost of replacing parts are charged to the Statement of Profit and Loss for the period during which such expenses are incurred.

Gains and losses arising from retirement or disposal of PPE are determined as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss on the date of retirement or disposal. The cost and related accumulated depreciation are eliminated from the Consolidated Financial Statements upon sale or retirement of the asset and the resultant gains or losses are recognised in the Statement of Profit and Loss.

Capital work-in-progress comprises costs of assets not yet ready for their intended use at the reporting date.

1.10.2 Depreciation on Property, Plant and Equipment
Depreciation on Property, Plant and Equipment is charged as per the Straight-Line Method (SLM) based on the useful lives of assets as prescribed under Schedule II to the Companies Act, 2013 or based on the Management's estimate of useful life taking into account past experience and technical assessments. Depreciation on additions and deletions to PPE during the year is charged on a proportionate basis.

The useful lives of Property, Plant and Equipment as estimated by the Management are as follows:

Class of Asset	Useful Life
Computers and Data Processing Equipment	3 Years
Office Equipment	5 Years
Television	5 Years
Vehicles	5 Years*
Furniture and Fittings	10 Years
Buildings	60 Years

* For Vehicles, the Management has, on the basis of its past experience and technical assessments, estimated the useful life as 5 years, which is at variance with the useful life of 8 years prescribed in Part C of Schedule II of the Companies Act, 2013. The asset is accordingly depreciated over such estimated useful life.

Depreciation methods, useful lives and residual values are reviewed periodically including at each financial year end.

1.10.3 Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discounts and rebates less accumulated amortisation and impairment losses, if any. Such cost includes purchase price, borrowing costs and any cost directly attributable to bringing the asset to its working condition for the intended use. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost can be measured reliably.

The Group's intangible assets presently comprise Computer Software / ERP Applications and other assets with finite useful lives, which are amortised on a straight-line basis over the period of their expected useful lives.

1.10.4 Amortisation of Intangible Assets

Intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors. Amortisation methods and useful lives are reviewed periodically including at each financial year end.

The useful lives of intangible assets as estimated by the Management are as follows:

Class of Asset	Useful Life
Computer Software / ERP Applications	3 to 5 Years
Property Time Share Rights	25 Years

1.10.5 Impairment of Property, Plant and Equipment ('PPE') and Intangible Assets

At each balance sheet date, the management reviews the carrying amounts of its PPE and intangible assets to determine whether there is any indication that these assets were impaired. If any such indication exists, the recoverable amount of the PPE and intangible assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use.

In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.

An impairment loss is recognised in the Statement of Profit and Loss whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Reversal of impairment loss is recognised immediately as income in the Statement of Profit and Loss.

1.10.6 Software Under Development

Expenditure directly attributable to the development of software products and platforms is accumulated under "Software Under Development" until the asset is ready for its intended use. Such costs include employee costs, professional fees and other directly attributable development expenses incurred during the development phase.

Costs incurred during the research or preliminary project stage are charged to the Statement of Profit and Loss as incurred.

Software under development is not amortised until the asset is available for use. Upon completion, the accumulated cost is transferred to Intangible Assets and amortised over its estimated useful life from the date the software is available for use.

Management reviews software under development at each reporting date for indicators of impairment and provides for impairment wherever the carrying amount exceeds the recoverable amount.

1.11 Inventories

Inventories including work-in-progress are valued at the lower of cost or net realisable value. For IT and infrastructure projects, Work-in-Progress includes cost of materials consumed, direct labour and a proportion of project overheads. The cost is determined on a first-in, first-out (FIFO) basis and includes all charges incurred for bringing the inventories to their present condition and location.

Net realisable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale.

1.12 Foreign Currency Transactions

(i) Initial Recognition

Transactions in foreign currencies are initially recorded at their respective functional currency (i.e., Indian Rupee) at the exchange rate prevailing on the date of the transaction or that which approximates the actual rate at the date of the transaction.

(ii) Exchange Differences

Exchange differences arising on foreign currency transactions settled during the year are recognised in the Statement of Profit and Loss. Exchange gains/losses, if any, on translation of monetary items are recognised in the Statement of Profit and Loss.

(iii) Measurement of Foreign Currency Items at the Balance Sheet Date

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency using the exchange rate prevailing at the reporting date.

(iv) Accounting for Forward Contracts

The Group uses forward exchange contracts to hedge against its foreign currency exposures relating to the underlying transactions and firm commitments. The use of these foreign exchange forward contracts reduces the risk or cost to the Group.

Premiums or discounts on forward exchange contracts, which are not intended for trading or speculation purposes, are amortised over the period of the contracts if such contracts relate to monetary items as at the balance date. Any profit or loss arising on cancellation or renewal of such a forward exchange contract is recognised as income or expense in the period in which such cancellation or renewal is made.

The Group does not use foreign exchange forward contracts for trading or speculation purposes.

1.13 Investments

Investments are classified into current and non-current investments. Investments that are readily realisable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as non-current investments. However, that part of non-current investments which are expected to be realised within 12 months from the Balance Sheet date is also presented under 'Current Investments' as 'Current portion of non-current investments' in consonance with the current/non-current classification of Schedule III of the Act.

Current investments are stated at the lower of cost and fair value. The comparison of cost and market value is done separately in respect of each category of investments. Non-current investments are stated at cost. A provision for diminution in the value of non-current investments is made only if such a decline is other than temporary, in the opinion of the management. Reversal of such provision for diminution is made when there is a rise in the value of non-current investments, or if the reasons for the decline no longer exist. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is recognised in the Statement of Profit and Loss.

1.14 Employee Benefits

(i) Short-Term Employee Benefits
Short-term employee benefits are determined as per the Group's policy/scheme on an undiscounted basis and are recognised as expense as the related services are provided. Short-term employee benefit liabilities are recognised for the amount expected to be paid, if the Group has a present legal obligation to pay, as a result of past services provided by the employee and the amount of obligation can be estimated reliably.

Post-Employment Benefits

A) Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Group makes specified monthly contributions towards Provident Fund and Employees' State Insurance Scheme ('ESIC'). The Group's contributions to defined contribution plans are recognised in the Statement of Profit and Loss during the period in which the employee renders the related service. The Group has no further obligations under these plans other than the contributions payable to the Provident Fund and Employee State Insurance Scheme.

B) Defined Benefit Plans – Gratuity Plan

The Group provides for gratuity, a defined benefit retirement plan ('the Gratuity Plan') covering the eligible employees. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and tenure of the employee's employment with the Group.

The Group recognises the net obligation of a defined benefit plan in its Balance Sheet as an asset or liability. For defined benefit retirement plans, the difference between the fair value of the plan assets and the present value of plan liabilities is recognised as an asset or liability in the Balance Sheet. Scheme liabilities are calculated using the Projected Unit Credit Method using principal actuarial assumptions as at the date of the Balance Sheet. The obligation is measured at the present value of the estimated future cash flows using a discount rate determined with reference to market yields at the Balance Sheet date on Government Bonds, where the currency and terms of the Government Bonds are consistent with the currency and estimated terms of the defined benefit obligation.

Compensated Absences

Accumulated leave which is expected to be utilised within the next 12 months is treated as a short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Group treats accumulated leave expected to be carried forward beyond twelve months as long-term employee benefits for measurement purposes. Such long-term compensated absences are provided for based on actuarial valuation using the Projected Unit Credit Method at the year-end as determined by an Independent Actuarial Valuer. Actuarial gains/losses are immediately taken to the Statement of Profit and Loss and are not deferred. The Group presents the leave as a short-term provision in the Balance Sheet to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date. Where the Group has the unconditional legal and contractual right to defer the settlement for a period beyond 12 months, the same is presented as a long-term provision.

1.15 Trade Receivables

Trade receivables are amounts due from customers for services rendered or goods sold in the ordinary course of business. A receivable represents the Group's right to an amount of consideration that is unconditional (i.e., the passage of time is required before payment of the consideration is due). Trade receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts. The Group does not hold collateral as security. Trade receivables are separately disclosed in the Consolidated Financial Statements.

Retention money on contracts is disclosed as part of receivables and classified as Long-Term, based on the contractual payment schedule. Unbilled revenues are recognised under Other Current Assets and are stated net of costs.

Trade receivables are written off as bad debts when, based on management's assessment, they are considered irrecoverable. Amounts written off or subsequently recovered are recognised in the Statement of Profit and Loss under 'Other Expenses' or 'Other Income', respectively, in the period in which such determination or recovery occurs.

1.16 Provision for bad and doubtful debts

Trade receivables are stated at their nominal value, net of allowances for amounts considered doubtful of recovery. The Company assesses the recoverability of trade receivables at each reporting date based on the facts and circumstances existing at that date.

The assessment of recoverability is carried out having regard to, inter alia, the ageing of receivables, historical collection experience, creditworthiness and financial condition of customers, past payment behaviour, disputes or other collection issues, subsequent receipts and other relevant information available to the Company.

Specific provision is made for receivables where, based on management's assessment, the amount is considered doubtful of recovery. Receivables that are considered irrecoverable are written off when there is no reasonable expectation of recovery.

Provision for doubtful debts is reviewed at each reporting date and adjusted, where necessary, to reflect management's current estimate of the amounts expected to be recoverable. Any provision, reversal of provision or amount written off is recognised in the Statement of Profit and Loss.

1.17 Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within twelve months after the reporting period.

The Group discloses trade payables to micro and small enterprises separately in the financial statements in accordance with the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), based on information available with the Group regarding the status of suppliers as micro or small enterprises.

1.18 Borrowing Costs

Borrowing costs that are attributable to acquisition, construction or production of qualifying assets are treated as direct costs and are considered as a part of the cost of such assets. A qualifying asset is one which necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are charged to the Statement of Profit and Loss as incurred.

1.19 Taxation

(i) Current Income Tax

Tax expenses comprise current income tax and deferred tax. Tax impact of items directly charged to reserves is also adjusted in reserves.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of the Income Tax Act, 1961 and other applicable tax laws in the relevant jurisdictions. A provision is made for income tax annually based on the tax liability computed after considering tax allowances and exemptions. The tax rates and laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current tax assets and liabilities are presented on a gross basis. Current tax expense represents the provision for income tax for the year determined in accordance with applicable tax laws. Advance tax, tax deducted at source (TDS), self-assessment tax and other taxes paid are presented separately under current tax assets and are not offset against the provision for taxation unless the Company has a legally enforceable right to set off the recognised amounts and intends to settle on a net basis.

(ii) Deferred Tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for earlier years. Deferred tax on timing differences between taxable income and accounting income is accounted for, using the tax rate and the tax laws enacted or substantially enacted as on the Balance Sheet date.

Deferred tax liabilities are recognised for all taxable timing differences. Deferred tax assets are recognised for all deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. However, where the Group has unabsorbed depreciation or carry forward of tax losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised.

Deferred tax assets and deferred tax liabilities have been offset wherever the Group has a legally enforceable right to set off current tax assets against the current tax liabilities and where the deferred tax asset and deferred tax liability relate to the taxes on income levied by the same taxation laws. Deferred tax assets are reviewed at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

The management's judgement is required for the calculation of the provision for income taxes and deferred tax assets and liabilities. The factors used in estimates may differ from the actual outcome, which could lead to significant adjustments to the amounts reported in the Consolidated Financial Statements.

1.20 Leases

Where the Group is Lessee:

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item over the period of the lease term are classified as operating leases. Lease rentals under operating leases are recognised as an expense in the Statement of Profit and Loss on a straight-line method over the lease term.

The Group's significant leasing arrangements are in respect of operating leases. The Group has taken office premises and certain equipment under cancellable and non-cancellable operating leases, which are renewable by mutual consent on a periodic basis with escalation as per agreement. The aggregate lease payments (rentals) payable are charged to the Statement of Profit and Loss. Non-cancellable operating lease commitments are disclosed in the notes to the financial statements.

1.21 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposits and short-term highly liquid investments, readily convertible into known amounts of cash and subject to insignificant risk of changes in value. The Group considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value to be cash equivalents.

1.22 Cash Flow Statement

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

1.23 Earnings Per Share

(i) Basic Earnings Per Share
Basic earnings per share are computed by dividing the net profit after tax attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

(ii) Diluted Earnings Per Share
For the purposes of calculating diluted earnings per share, the net profit for the year attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.24 Segment Reporting

The accounting policies adopted for segment reporting are in conformity with Accounting Standard 17 – Segment Reporting. Segments are identified having regard to the dominant source, nature of risks and returns and the internal organisation and management structure. The Group has considered business segment as the primary segment for disclosure. The geographical segment is considered as the second
segment for disclosure.

Revenue and expenses are identified based on their relationship to the operating activities of the segment. Revenue and expenses that relate to the Group as a whole and are not allocable to segments on a reasonable basis are included in the 'Unallocated' column. Assets and liabilities that are directly attributable or allocable to segments are disclosed under the respective segment.

The Group publishes the Standalone Financial Statements along with the Consolidated Financial Statements. In accordance with AS 17, Segment Reporting, the Group has disclosed the segment information in the Consolidated Financial Statements.

1.25 Accounting for Corporate Social Responsibility

The Group is required to contribute to Corporate Social Responsibility activities in accordance with Section 135 of the Companies Act, 2013 and the rules made thereunder. Accounting for the said contributions is made in accordance with the Guidance Note on Accounting for Expenditure on Corporate Social Responsibility Activities issued by the Institute of Chartered Accountants of India (ICAI). CSR expenditure that is of a revenue nature is charged to the Statement of Profit and Loss. CSR expenditure of a capital nature, where the Group retains control over the asset created, is capitalised in accordance with the Group's capitalisation policy.

1.26 Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risk specific to the liability. The increase in the provision due to the passage of time is recognised as an interest expense.

1.27 Contingent Liability

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Group, or a present obligation that is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of obligation cannot be measured with sufficient reliability.

The Group has reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required and disclosed as contingent liabilities, where applicable. The Group does not expect these proceedings to have a materially adverse effect on its financial position.

The management's judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/claims/litigations against the Group, as it is not possible to predict the outcome of pending matters with accuracy.

1.28 Dividends

The Group recognises a liability to make the payment of dividends to owners of equity when the distribution is authorised, and the distribution is no longer at the discretion of the Group. Provision is made for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the Group, on or before the end of the reporting period but not distributed to the eligible shareholders at the end of the reporting period.

Dividends proposed by the Board of Directors after the Balance Sheet date and before the date of approval of the financial statements are not recognised as a liability at the Balance Sheet date but are disclosed as a subsequent event in the notes to the Consolidated Financial Statements.

1.29 Exceptional Items

Exceptional Items are transactions which, due to their size or incidence, are separately disclosed to enable a full understanding of the Group's financial performance. Items which may be considered exceptional are diminution in value of investments in equity shares of subsidiaries, impairment losses, restructuring costs and similar significant non-recurring items.

1.30 Extraordinary Items

Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Group and, therefore, are not expected to recur frequently or regularly. Such items are disclosed separately in the Statement of Profit and Loss together with their nature and the related amount in order to provide a proper understanding of the Group's financial performance.

1.31 Subsequent Events

Events occurring after the Balance Sheet date are classified as adjusting or non-adjusting events.

Adjusting events are those that provide additional evidence of conditions that existed at the Balance Sheet date. Such events are reflected in the preparation of the Consolidated Financial Statements.

Non-adjusting events are those that are indicative of conditions that arose after the Balance Sheet date. Material non-adjusting events are disclosed in the notes to the Consolidated Financial Statements.

1.32 Related Party Transactions

Transactions with related parties are undertaken in the ordinary course of business and at arm's length basis in accordance with the provisions of the Companies Act, 2013 and the applicable accounting standards. The identification of related parties, nature of transactions and balances outstanding at the Balance Sheet date are disclosed in the relevant note to the Consolidated Financial Statements.

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

CIN-L74900KA2016PLC085743
Unit No.109, 1st Floor, Prestige Meridian-1
No.29, M.G.Road, Bangalore - 560001
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

All figures are in ₹ '000 except share data

2	Share Capital:	As at 31st March 2026	As at 31st March 2025
	i)Authorised Share Capital		
	2,20,00,000 Equity shares of ₹10/-each (As at 31st March 2025- 1,50,00,000 equity shares)	2,20,000	1,50,000
	4,00,000 Preference shares of ₹10/-each (As at 31st March 2025 -4,00,000 Preference shares)	4,000	4,000
	ii)Issued, Subscribed, and Fully paid up Share Capital		
	a) Equity Shares of ₹10/- each		
	1,88,53,401 Equity shares (As at 31st March 2025- 67,61,900 equity shares)	1,88,534	67,619
	b) Preference Shares of ₹10/- each		
	Converted during year hence-Nil- Compulsorily Convertible Preference Shares (As at 31st March 2025 - 2,00,000 Preference Shares)	-	2,000
	Total	**1,88,534**	**69,619**

iii) Reconciliation of the No. of shares outstanding at the beginning and at the end of the period

	Particulars		As at 31st March 2026		As at 31st March 2025	
a)	**Equity Shares of ₹10/- each Fully Paid-up**		**No. of Shares**	**Amount (₹)**	**No. of Share**	**Amount (₹)**
	Outstanding at the beginning of the Year		67,61,900	67,619	33,40,000	33,400
	Issued during the Year	By way of Rights Issue	3,96,494	3,965	9,67,000	9,670
		By way of Conversion of CCPS	21,13,384	21,134		
		By Issue of Bonus Shares	50,71,423	50,714	24,54,900	24,549
		Fresh Issue of Shares	45,10,200	45,102		
	Outstanding at the end of the Year		**1,88,53,401**	**1,88,534**	**67,61,900**	**67,619**
b)	**Compulsorily Convertible Preference Shares of ₹10/- each Fully Paid-up (CCPS)**					
	Outstanding at the beginning of the year		2,00,000	2,000	-	-
	Issued during the Year		5,000	50	2,00,000	2,000
	Converted into Equity Shares during the year		2,05,000	2,050	-	-
	Closing Number of Outstanding Shares		-	-	2,00,000	2,000

iv) Rights, Preferences and Restrictions attached to Equity

The Company has a single class of equity shares having a par value of ₹10/-each. All equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up-equity capital of the Company. On winding up of the Company, the holders of the equity shares will be entitled to receive the residual assets of the Company, after distribution of all preferential amounts (if any) in proportion to the number of equity shares held. However, no such preferential amount exists as at the year end.

v) Rights, Preferences and Restrictions attached to Compulsorily Convertible Preference Shares

The Company has a single class of Preference Shares having a par value of ₹10/-which are Compulsorily Convertible,carrying a preferential dividend rate of 0.001% p.a. and the Preferential Dividend is cumulative, payable only when declared, prior and in preference to any dividend or distribution payable upon the Equity Securities of any class or series in the same fiscal year.

In the event of a winding up of the Company, each holder of CCPS (or the holder of Equity Shares issued upon conversion of CCPS into Equity Shares) shall be entitled to be paid an amount, in preference to any other Shareholder ("Preference Amount"), which is higher of (i) an amount calculated pro-rata to its shareholding in the Company (on an as-if-converted basis); or (ii) product of the Subscription Price paid by the holders of CCPS for each CCPS and the number of CCPS it holds (or Equity Shares held by such holder upon conversion of CCPS) along with all due and unpaid dividends pertaining to such CCPS. In the event that the assets of the Company available for distribution do not exceed the amounts necessary to pay the Preference Amount, the entire amount so available shall be paid to the holders of the CCPS pro rata to the amount invested by them towards subscription to their respective CCPS.

Each Preference Shareholder except to the extent set out under the Applicable Laws and the Articles, shall not be entitled to any voting rights.

Preference Shares are not redeemable but are fully and compulsorily convertible into Equity Shares of the Company.

vi) Terms of Preference Shares convertible into Equity Shares

The holder of a CCPS by notice in writing to the Directors and the Company, and such date shall not be later than 22nd October 2044 (the "Conversion Date"), exercise his/her option to convert into Equity Shares at a price equal to 50% of the Initial Public Offer price ("IPO") price per share ("Conversion Price"), and subject to compliance with applicable Laws. Upon exercise of such option each CCPS shall automatically be converted into Equity Shares, at the Conversion Price then in effect.
No fractional shares shall be issued upon conversion i.e., the number of Equity Shares issued shall be rounded off to the nearest whole share.

vii) Conversion of preference shares into equity

During the year, the Company converted 2,05,000 (Two Lakh Five Thousand) Compulsorily Convertible Preference Shares (CCPS) into 21,13,384 (Twenty-One Lakh Thirteen Thousand Three Hundred Eighty-Four) fully paid-up Equity Shares of face value ₹10 each at a premium of ₹87 per share, aggregating to an issue price of ₹97 per equity share.

The conversion was effected in accordance with the terms of issue of the CCPS and was approved by the Board of Directors at its meeting held on 22nd August 2025. The conversion was carried out at a conversion ratio of 10.3:1, and the resultant equity shares rank pari passu in all respects with the existing equity shares of the Company.

viii) Fresh Issue of Equity Shares

During the year, the Company completed its Initial Public Offering ('IPO') comprising a Fresh Issue of 45,10,200 equity shares of ₹10/- each at an issue price of ₹194/- per equity share, comprising a face value of ₹10/- and a securities premium of ₹184/- per share. The IPO generated gross proceeds of ₹8,74,979 thousand and after deducting issue expenses of ₹1,43,059 thousand charged to the Securities Premium Account in accordance with Section 52(2)(b) of the Companies Act, 2013, the net proceeds available for deployment amounted to ₹7,31,920 thousand. The utilisation of net proceeds as at 31st March 2026 is disclosed in Note 35. The equity shares issued pursuant to the IPO were allotted on 10th December 2025, and listed on the Stock Exchanges with effect from 12th December 2025. The equity shares issued rank pari passu in all respects with the existing fully paid-up equity shares of the Company.

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

All figures are in ₹ '000 except share data

ix) Shares in the Company held by Each Shareholder holding more than 5% Shares

	Particulars	As at 31st March 2026		As at 31st March 2025	
		Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
a)	**Equity Share Capital of ₹10/- each Fully Paid-up**				
	Ahobilam Nagasundaram	30,13,907	15.99%	17,00,000	25.14%
	K.Chandrasekaran	16,59,700	8.80%	13,90,000	20.56%
	Jayakumar A	19,73,000	10.46%	11,56,000	17.10%
	Aster Capital Advisory Services Pvt. Ltd.			6,00,000	8.87%
b)	**Compulsorily Convertible Preference Shares of ₹10/- each fully paid-up**				
	Chhatisgarh Investments Limited.	-	-	20,000	10.00%
	Rajasthan Global Securities Pvt. Ltd.	-	-	40,000	20.00%
	RPV Holdings Pvt. Ltd.	-	-	35,000	17.50%
	Abundantia Capital VCC - ABUNDANTIA CAPITAL III	-	-	29,957	14.98%

As per the records of the Company, including the register of shareholders/members and other declarations received from the Shareholders regarding beneficial interest, the above shareholding represents both beneficial as well as legal ownership of shares.

x) There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment during the current financial year or in the immediately preceding financial year.

xi) Aggregate number of shares issued for consideration other than cash, Bonus shares and aggregate number of shares bought back for the period 5 years immediately preceding the date as at which the Balance Sheet is prepared is as below:

Particulars	As at 31st March 2026	As at 31st March 2025
Aggregate number of shares issued for consideration other than cash	-	-
Aggregate number of shares issued as Fully paid-up Bonus shares	75,26,323	24,54,900
Aggregate number of shares bought back	-	-

xii) There were no unpaid calls during the current financial year or in the immediately preceding financial year.

xiii) There were no shares forfeited during the current financial year or in the immediately preceding financial year.

xiv) Shareholding of Promoters

	Promoter Name	No. of Shares held	% of total shares	% change during the year
a)	**Equity Shares of ₹10/- each Fully Paid-up**			
	Ahobilam Nagasundaram	30,13,907	15.99%	9.15%
	Jayakumar A	19,73,000	10.46%	6.63%
b)	**Compulsorily Convertible Preference Shares of ₹10/- each fully paid-up**			
	Particulars	**As at 31st March 2026**	**As at 31st March 2025**	**percentage of change during the year**
	Ahobilam Nagasundaram	-	3,774.00	100.00%

	Reserves and Surplus:	As at 31st March 2026	As at 31st March 2025
i)	**Securities Premium**		
	Balance at the Beginning of the year	1,87,315	
	Add :		
	Premium on issue of shares during the year	8,60,150	1,98,000
	Less :		
	Issue Expenses	-1,43,059	-10,685
	Balance at the End of the year (A)	**9,04,406**	**1,87,315**
ii)	**Surplus**		
	Balance in the statement of Profit and Loss at the beginning of the year	1,70,243	79,780
	Profit for the year	3,18,443	1,15,012
	Less : Appropriations		
	issue of bonus shares	(50,714)	(24,549)
	Balance at the end of the Year (B)	**4,37,972**	**1,70,243**
	Total (A+B)	**13,42,378**	**3,57,558**

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4	Long-Term Borrowings		As at 31st March 2026	As at 31st March 2025
	Secured			
a)	**Term Loan**			
	From Bank	(Note 4.01)	25,574	1,746
	From Others	(Note 4.02)	4,207	-
	Unsecured			
a)	**Term Loans**			
	- From Bank	(Note 4.03)	1,097	9,248
b)	**Other Loans and Advances**			-
	-From Others	(Note 4.04)	1,14,528	47,026
	Total		**1,45,406**	**58,020**
	Secured		**1,45,196**	**(210)**

4.01	Borrowing Entity	Terms
	Methodhub Software Limited (India)	Auto Loans from HDFC Bank Ltd. - ₹ Nil (Outstanding as on 31st March 2025 ₹ 1,746/-) was secured by a charge on the vehicles and were repayable over a period of 5 years and carried an interest rate of 8.8% and 8.82% per annum respectively . There is no current maturity of the loan outstanding as at the year-end and ₹367/- being current maturity as at 31st March 2025 has been grouped under Short-term borrowings.
	Nemera Technologies Co., Ltd., THAILAND	Auto Loan with Krungsri Bank carries Interest @ 2.75% and is secured by a charge in the motor car. Current Maturities amounting to ₹432/- is grouped under Short-term Borrowings.

4.02	Borrowing Entity	Terms
	Nemera Technologies Co., Ltd., THAILAND	Auto Loan with supplier carries Interest @ 9.40% and is secured by a charge in the motor car. Current Maturities amounting to ₹620/- is grouped under Short-term Borrowings.
	Unsecured	

4.03	Borrowing Entity	Terms
	Zortech Solutions Inc.,Canada	Term Loan from TD Bank Canada carrying interest @ 5.95% pa is repayable over a period of 59 months. Current Maturities of ₹448/- is grouped under other current liabilities.

4.04 Unsecured Loans from others are interest free and are repayable after 24 months.

Maturity profile of Long-term Borrowings

Year	2026-27	2027-28	2028-29	2029-30	2030-31
Auto Loan	620	276			
Auto Loan with Krungsri Bank	432	453	117		

5	Deferred Tax Liability	As at 31st March 2026	As at 31st March 2025
	Major Components of Deferred Tax Liability on account of Timing Differences are as follows		
	As at the beginning of the year	**10,299**	**3,270**
	Add :Timing Differences arising out of the following		
	Deferred tax liabilities		
	Difference between Book depreciation and income tax depreciation	**52**	**40**
	Deferred tax liability recognised for Unbilled revenue	**6,588**	**1,926**
	Deferred tax liability recognised for Interest paid to Bank in Advance u/s 43B	**25**	**3,390**
	Deferred tax asset arising on retention money not recognized as income	**2,093**	**1,879**
	Deferred tax asset arising on GST Input	**5,884**	-
	Deferred tax asset		
	Deferred tax asset arising out of employee benefit expenses	**(611)**	**(76)**
	Deferred tax asset arising on ROC fees paid for Share capital increase	**(288)**	**(130)**
	Deferred Tax Liability (Net) at the end of the year	**24,042**	**10,299**

6	Long-term Provisions	As at 31st March 2026	As at 31st March 2025
	-Provision for Employee Benefits	8,176	5,748
	Total	**8,176**	**5,748**

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7	Short-term Borrowings		As at 31st March 2026	As at 31st March 2025
	Loans Repayable on Demand			
	Secured			
	From Banks	(Refer note 7.01)	52,586	1,35,115
	Current Maturity of Long-term Debt	(Refer note 4.01 & 4.03)	1,501	367
	From Other Parties	(Refer note 7.02)	8,96,203	63,196
	Unsecured			-
	Current Maturity of Long-term Debt (Refer note 4.01 above)		-	9,134
	From Other Parties		38,638	55,753
	Total		**9,88,928**	**2,63,565**

7.01 (a) Over Draft and Factoring facility availed by Nemera Technologies Company Limited, Thailand from Kasikorn bank secured by Book Debts and carries an interest at 9.30% p.a.

7.02	Borrowing Entity	Terms
	SEW-Tech Inc., USA	The Company has availed a factoring / receivables financing facility from Porter Capital Corporation carrying interest at 10.95% p.a and is secured by a floating charge/security interest over receivables and related business assets, including deposit accounts, cash balances, instruments, collections and account proceeds. The facility is guaranteed by S &R Professionals LLC. and Leo Technology Ventures Inc.
	S &R Professionals LLC., USA	The Company has availed a factoring / receivables financing facility from Porter Capital Corporation carrying an interest at 10.95% p.a and is secured by a floating charge/security interest over receivables and related business assets, including deposit accounts, cash balances, instruments, collections and account proceeds. The Facility is guaranteed by SEW-Tech Inc. and Leo Technology Ventures Inc.
	Zortech Solutions Inc.	The Company has availed a factoring facility from Wilco Capital Inc. carrying an interest at 18.25% p.a. and is secured by a general continuing first priority security interest over present and future receivables, inventories, equipment, intangibles, investment property, books and records, proceeds and related collateral of the respective entity. The facility is guaranteed by Methodhub Consulting Inc. and Leo Technology Ventures Inc. and personal guarantees of a director and a third party

8	Trade Payables	As at 31st March 2026	As at 31st March 2025
	Due to -		
	(a) Total outstanding dues of Micro and Small Enterprises	13,747	-
	(b) Others	2,09,770	55,148
	Total	**2,23,517**	**55,148**

Total Outstanding dues of Micro and Small Enterprises is Nil (Previous Year Nil) payable to related parties

The Group has not received Memorandum from some of its creditors (as required to be filed by the Supplier with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31st March 2026 as Micro, Small or Medium Enterprises. In cases where no memorandum has been received the same has been treated as dues to others. The Management has initiated a process of vendor identification under MSMED Act, 2006.

Dues to Micro and Small Enterprises	As at 31st March 2026	As at 31st March 2025
Principal Amount	13,747	-
Interest due thereon	-	-
Amount of interest paid under MSMED Act, 2006	-	-
The Amount of Interest due and payable for the year	-	-
The Amount of Interest accrued and remaining unpaid for the year	-	-
The Amount of Interest due and payable for the period of delay in making payment	-	-
The Amount of Interest accrued and remaining unpaid at the end of each year:	-	-
The Amount of further interest due and payable even in the succeeding year	-	-

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Trade Payables Ageing Schedule as at 31st March 2026

Sl. No.	Particulars	Outstanding for following periods from due date of Less than 1 year	Total
(i)	MSME	13,747	13,747
(ii)	Others	2,09,770	2,09,770
(iii)	Disputed dues - MSME	-	-
(iv)	Disputed dues - Others	-	-

Note: There are no dues exceeding a period of more than 1 year

Trade Payables Ageing Schedule as at 31st March, 2025

Sl. No.	Particulars	Outstanding for following periods from due date of Less than 1 year	Total
(i)	MSME	-	-
(ii)	Others	55,148	55,148
(iii)	Disputed dues - MSME	-	-
(iv)	Disputed dues - Others	-	-

Note: There are no dues exceeding a period of more than 1 year

9 Other Current Liabilities

		As at 31st March 2026	As at 31st March 2025
Statutory dues payable		38,173	27,548
Audit fee payable		732	568
Outstanding Expenses		76,391	30,175
Consideration Payable		38,693	34,855
Advance from customer		1,175	-
Purchase Consideration payable	Refer Note 9.01	1,89,721	-
Total		**3,44,885**	**93,146**

9.01 Balance of Consideration of ₹ 1,89,721/- payable to the selling shareholders of SEW-Tech Inc. and Leo Technology Ventures. The said amount is unsecured and does not carry any interest.

10 Short-term Provisions

	As at 31st March 2026	As at 31st March 2025
Provision for Income Tax	78,111	13,775
Provision for Employee Benefits	414	272
Total	**78,525**	**14,047**

12 Other Non-Current Assets

Unsecured and Considered Good	As at 31st March 2026	As at 31st March 2025
Long-term Trade Receivables - Retention	23,743	15,425
Rent deposit	7,054	4,992
Advance for Capital Purchase	1,33,816	-
Other Non-Current Assets	21,687	4,734
Total	**1,86,300**	**25,151**

Long-term Trade Receivables Ageing as at 31st March 2026

Particulars	Current but not due	Outstanding for following periods from due date of payment			
		Less than 6 months	6 months to 1 year	1 year to 2 years	Total
Undisputed trade receivables - considered good**	23,743	-	-		23,743
Add: Unbilled Debtor	-	-	-	-	-
Less: Bill Discounted	-	-	-	-	-
Undisputed trade receivables - credit impaired	-	-	-	-	-
Less: Allowances expected for credit losses	-	-	-	-	-
Total	-	-	-	-	-

Long-term Trade Receivables Ageing as at 31st March 2025

Particulars	Current but not due	Outstanding for following periods from due date of payment			
		Less than 6	6 months to 1 year	1 year to 2 years	Total
Undisputed trade receivables - considered good**	13,591	-	1,649	185	15,425
Add: Unbilled Debtor	-	-	-	-	-
Less: Bill Discounted	-	-	-	-	-
Undisputed trade receivables - credit impaired	-	-	-	-	-
Less: Allowances expected for credit losses	-	-	-	-	-
Total	-	-	-	-	-

13 Inventories (Stated at Lower of Cost or Net Realisable Value)

Particulars	As at 31st March 2026	As at 31st March 2025
Work in Progress	**15,390**	**9,033**

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14 Trade Receivables

Unsecured, Considered Good	As at 31st March 2026	As at 31st March 2025
Trade Receivables	9,82,376	4,21,567
Total	**9,82,376**	**4,21,567**

No trade or other receivable are due from directors or other officers of the Group either severally or jointly with any other person.

Trade Receivables Ageing Schedule as at 31st March 2026

Particulars	Current but not due	Outstanding for following periods from due date of payment			
		Less than 6 months	6 months to 1 year	1 year to 2 years	Total
Undisputed trade receivables - considered good**	4,05,294	3,20,250	44,005	2,12,827	9,82,376
Undisputed trade receivables - credit impaired			-	22,885	-
Less: Allowances expected for credit losses			-	(22,885)	-
Total	**4,05,294**	**3,20,250**	**44,005**	**2,12,827**	**9,82,376**

Trade Receivables Ageing Schedule as on March 31 2025

Particulars	Current but not due	Outstanding for following periods from due date of payment			
		Less than 6 months	6 months to 1 year	1 year to 2 years	Total
Undisputed trade receivables - considered good**	2,71,574	1,04,407	30,662	14,925	4,21,567
Undisputed trade receivables - credit impaired			-	510	-
Less: Allowances expected for credit losses			-	(510)	-
Total	**2,71,574**	**1,04,407**	**30,662**	**14,925**	**4,21,567**

** Trade Receivable is net of bills discounted and purchased

Trade receivables are typically unsecured. Credit risk is managed in accordance with the Group's established, policy and procedures relating to customer credit risk management. Control is exercised through credit approvals, establishing and continuously monitoring the creditworthiness of the customer to which the Group grants credit terms in the normal course of business. The Group's credit period and outstanding customer receivables are regularly monitored. Exposure to customers is diversified.

Bad debts are written off based on an impairment analysis carried out regularly during the year on an individual basis for major customers.

15 Cash and Bank Balances

	As at 31st March 2026	As at 31st March 2025
(a) Cash and Cash Equivalents		
Balances with Banks		
In Current Account	1,55,850	82,602
In Deposit Account		
- Fixed Deposit	1,20,500	500
- In Deposit Account held as Security (Refer Note 15.1)	40,000	84,981
- Other Bank Balances	2,80,000	
Cash on Hand	251	8
Total	**5,96,601**	**1,68,091**

15.1 (Balances in Deposit Account ₹40,000/- (as on 31st March 2025 ₹84,981/-) is under lien for Over Draft Facility, out of which lien with HDFC Bank is ₹10,000/- & with Axis bank is ₹30,000/-)

16 Short-term Loans and Advances

Unsecured, Considered Good	As at 31st March 2026	As at 31st March 2025
Advance to Employees	2,094	-
Other Short-Term Advances	1,31,247	18,960
Due from Related Parties	14,882	1,983
Total	**1,48,223**	**20,943**

17 Other Current Assets

Considered Good		As at 31st March 2026	As at 31st March 2025
Goods and Service Tax	Refer Note 17.01	58,944	35,564
Income Tax		15,704	12,743
Other Current Assets		81,864	15,579
Unbilled Revenue(net off direct cost)		2,10,545	88,906
Prepaid expenses		22,097	5,038
Vendor Advance	Refer Note 17.02	49,884	30,048
Total		**4,39,038**	**1,87,877**

17.01 GST amount includes ₹25,478/- which is paid under dispute.

17.02 Vendor Advance includes ₹1,560/- due from related parties (Previous year - ₹2,150)

18 Revenue From Operations

	For the year ended 31st March 2026	For the year ended 31st March 2025
Information Technology Services	31,15,094	10,71,196
Telecom and Tech Infra Projects	1,84,622	2,77,396
Other Operating Income	29,113	2,607
Total	**33,28,829**	**13,51,199**

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19	**Other Income**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Interest Income	15,966	7,960
	Write Back	307	3,600
	Other Non-operating Income	505	-
	Total	**16,778**	**11,560**
20	**Direct Costs**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Materials Consumed	1,62,110	2,37,936
	Consultant Expenses	10,59,355	1,33,783
	Cost of Sales	9,68,289	6,94,332
	Total	**21,89,754**	**10,66,051**
21	**Changes in Inventories**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Work in Progress		
	Balance at the beginning of the Year	**9,033**	-
	Balance at the end of the Year	**15,390**	**9,033**
	Net Increase in Finished goods / Stock-in-Trade	**6,357**	**9,033**
22	**Employee Benefits Expense**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Salaries & Wages	2,93,345	61,453
	Bonus	981	895
	Employee Group Medical Insurance	2,427	978
	Contribution to Provident and Other Funds	7,944	2,081
	Gratuity	1,786	1,033
	Staff welfare	8,958	3,541
	Total	**3,15,441**	**69,981**
	*** Salaries and Wages includes Director Remuneration of ₹18402/- (Previous Year ₹300/-)**		
22.01	**Director Remuneration Comprises of :-**		
	Particulars	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Salary	18,335	300
	Ex-Gratia and Incentives	36	-
	Perquisites and Allowances	8	-
	Contribution to Provident Fund	23	-
	Total	**18,402**	**300**
23	**Finance Cost**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Interest Expenses	1,47,912	34,111
	Other Borrowing Costs	32,668	14,047
	Total	**1,80,580**	**48,158**
24	**Depreciation and Amortization Expense**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Depreciation / Amortisation for the year		
	- Tangible Assets	7,478	2,273
	- Intangible Assets	12,182	14
		19,660	**2,287**
25	**Other Expenses**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Business Promotion Expenses	17,551	2,777
	Power & Fuel	1,528	718
	Rent	22,303	11,991
	Rates & Taxes	3,772	791
	Travelling Expenses	23,129	8,048
	Communication Expenses	5,061	1,340
	Donation	390	500
	CSR Expenses	1,093	584
	Membership & Subscription charges	19,203	5,700
	Legal,Professional & Consultant Charges	43,712	11,428
	Auditor's Remuneration	804	568
	Directors' Sitting fee	280	-
	Repair & Maintenance - Building	1,012	1,507
	Repair & Maintenance - Computers	52	480
	Office Expenses	9,276	1,147
	Printing and Stationery	598	199
	Insurance Expenses	8,144	316
	Bad debts	7,202	510
	Miscellaneous Expenses	961	86
	Bank charges	12,629	1,590
	Accounting fee	257	1,289
	Total	**1,78,957**	**51,569**

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Note:11 Property, Plant and Equipment and Intangible Assets — Amount in ₹'000

Particulars	GROSS BLOCK					Useful life in Years	Rate of Depreciation	DEPRECIATION						NET BLOCK	
	As at 1 April 2025	Additions during the year	FCTR	Deletions	As at 31th March 2026			Up to 31 March 2025	Acquired Entities as on 31 March 2025	For the year	FCTR	On Disposals	Up to 31th March 2026	As at 31th March 2026	As at 31 March 2025
	₹	₹	₹	₹	₹			₹		₹	₹	₹	₹	₹	₹
Property, Plant and Equipment															
Computers	10,111	5,777	58	-	15,946	3	33.33%	6,303	739	2,935	28	-	10,005	5,941	3,808
Office Equipment	1,031	9,043	268	-	10,342	5	20.00%	139	2,585	984	51	-	3,759	6,583	892
Furniture & Fittings	162	185	20	-	367	10	10.00%	20	59	57	3	-	139	228	142
Television	-	56		-	56	5	20.00%	-		6		-	6	50	
Building	-	30,252		-	30,252	60	1.67%	-	-	192	10		202	30,050	
Vehicle	2,209	16,461	768	-	19,438	5	10.00%	89	4,948	3,304	151	-	8,492	10,946	2,120
	13,513	**61,774**	**1,115**	**-**	**76,401**			**6,551**	**8,331**	**7,478**	**243**	**-**	**22,604**	**53,798**	**6,962**
Intangible Assets															
Property Time Share	359	-		-	359	25	4.00%	14		14		-	28	331	345
Intangible Assets		1,35,447	11,330		1,46,777	10	10.00%		32,535	12,168	635	-	45,338	1,01,439	
	359	**1,35,447**	**11,330**	**-**	**1,47,136**			**14**	**32,535**	**12,182**	**635**	**-**	**45,366**	**1,01,770**	**345**
Total	**13,872**	**1,97,221**	**12,444**	**-**	**2,23,537**			**6,565**	**40,866**	**19,660**	**878**	**-**	**67,970**	**1,55,568**	**7,307**

Particulars	GROSS BLOCK					Useful life in Years	Rate of Depreciation	DEPRECIATION						NET BLOCK	
	As at 1 April 2024	Additions during the year		Deletions	As at 31 March 2025			Up to 1 April 2024		For the year		On Disposals	Up to 31 March 2025	As at 31 March 2025	As at 31 March 2024
	₹	₹		₹	₹			₹		₹		₹	₹	₹	₹
Property, Plant and Equipment															
Computers	7,454	2,657		-	10,111	3	33.33%	4,245		2,058		-	6,303	3,808.00	3,209
Office Equipment	330	701		-	1,031	5	20.00%	29		111		-	139	892.00	301
Furniture & Fittings	29	133		-	162	10	10.00%	5		15		-	20	142.00	24
Vehicle	-	2,209		-	2,209	5	10.00%	-		89		-	89	2,120.00	-
	7,813	**5,700**		**-**	**13,513**			**4,279**		**2,273**		**-**	**6,551**	**6,962**	**3,534**
Intangible Assets															
Property Time Share		359		-	359	25	4.00%	-		14		-	14	345	-
		359		**-**	**359**			-		**14**		-	**14**	**345**	-
Total	**7,813**	**6,059**		**-**	**13,872**			**4,279**		**2,287**		**-**	**6,565**	**7,307**	**3,534**

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Amount is ₹ '000 except share data and per share data

26 Earnings Per Share

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Net profit / (loss) for the period	3,18,443	1,15,012
Weighted average number of equity shares outstanding for calculation of basic EPS	1,47,20,204	1,15,79,523
Add: Effect of dilutive potential equity shares	8,27,983	7,19,740
Weighted average number of equity shares outstanding for calculation of diluted EPS	1,55,48,187	1,22,99,263
Earnings Per Share*		
Basic & Diluted	21.63	9.93
Diluted	20.48	9.35

* Computed based on Weighted Average Number of Equity Shares outstanding during the period.

26.1 During the year, the Holding Company issued 50,71,423 Bonus Shares by capitalisation of free reserves. In accordance with AS-20, the bonus shares have been treated as if they were outstanding from the beginning of the earliest period presented. Accordingly, the weighted average number of shares for both the current and previous year have been adjusted for this bonus issue. The weighted average number of shares used for Basic EPS computation also reflects the time-weighted impact of 3,96,494 shares issued under Rights Issue and 45,10,200 shares issued under the IPO (fresh issue) during the year.

27 Leases

The Group's significant leasing arrangements are in respect of office premises and the aggregate of lease rentals paid are recognised in the statement of Profit and Loss account under the head Rent. The leasing arrangements which are cancellable range between 11 months to 3 years and are usually renewable by mutual consent on mutually agreeable terms. The Group has not recognised any contingent rent as expenses in the Statement of Profit and Loss.

28 The actuarial valuation figures below (present value of obligation, key assumptions) have been obtained from the actuary's report for FY 2025-26. The charge for the year of ₹1,785.69/ - and the provisions of ₹6,094.05/ - (long-term) and ₹ 82.978/- (short-term) are disclosed separately. The discount rate, salary escalation rate, and other actuarial assumptions have been provided by the actuary.

Long-Term Provisions — Employee Benefits

The Group operates a defined benefit gratuity plan for all eligible employees. The liability is determined based on an actuarial valuation as at 31st March 2026. The following disclosures are made pursuant to Accounting Standard -15 (Revised) — Employee Benefits:

(i) Reconciliation of opening and closing balances of Defined Benefit Obligation

Particulars	FY 2025-26 (₹ '000)	FY 2024-25 (₹ '000)
Opening Defined Benefit Obligation	4,391	3,358
Current Service Cost	2,841	2,135
Interest Cost on Obligation	308	242
Actuarial (Gains) / Losses on Obligation	(1,363)	(1,345)
Benefits Paid		
Closing Defined Benefit Obligation	6,177	4,391
Classified as: Long-Term Provisions (Note 6)	6,094	4,337
Classified as: Short-Term Provisions (Note 10)	83	55

(ii) Expense recognised in the Statement of Profit and Loss

Particulars	FY 2025-26 (₹ '000)	FY 2024-25 (₹ '000)
Current Service Cost	2,841	2,135
Interest Cost	308	242
Net Actuarial (Gain) / Loss recognised	-1,363	-1,345
Total Gratuity Expense (included in Employee Benefits Expense Note 6,10)	1,786	1,033

(iii) Principal Actuarial Assumptions

Assumption	FY 2025-26	FY 2024-25
Discount Rate (per annum)	8.05%	7.01%
Salary Escalation Rate (per annum)	8.00%	8.00%
Attrition Rate	10.00%	10.00%
Mortality Rate	8.82%	8.82%
Retirement Age	60.00	60.00

The estimates of future salary increase, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

The Group does not have a separate fund for gratuity and the liability is recognised and provided based on the Actuarial Valuation.

MethodHub Software Limited

(MethodHub Software Private Limited up to 18-10-2024)

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

Provision for Leave Encashment (Compensated Absences)

The Group recognises a provision for accumulated earned leave balances of its employees that have not been availed as at the balance sheet date. The liability has been assessed actuarially by an independent actuary using the Projected Unit Credit Method and split between current and non-current portions based on the expected timing of settlement.

Movement in Leave Encashment Provision: (All figures in ₹ '000)

Particulars	Long-Term Portion (Note 6)	Short-Term Portion (Note 10)	Total
Opening Balance as at 1st April 2025	1,411	217	1,628
Add: Provision recognised during the year	672	114	786
Add: Actuarial Loss / (Gain) recognised during the year	-	-	-
Less: Benefits paid / encashed during the year	-	-	-
Less: Reclassification between long-term and short-term	-	-	-
Closing Balance as at 31st March 2026	2,083	331	2,414

Classification in the Balance Sheet: (All figures in ₹ '000)

Particulars	Note Reference	As at 31st March 2026	As at 31st March 2025
Long-Term Provisions — Leave Encashment	Note 6	2,083	1,411
Short-Term Provisions — Leave Encashment	Note 10	331	217
Total Leave Encashment Provision		2,414	1,628

Expense recognised in the Statement of Profit ar (All figures in ₹ '000)

Particulars	FY 2025-26	FY 2024-25
Current Service Cost	785	544
Interest Cost on Long-Term Obligation		
Net Actuarial (Gain) / Loss		
Total Leave Encashment Expense	785	544
(Included in Employee Benefits Expense — Note 22)	785	544

Principal Actuarial Assumptions used:

Assumption	FY 2025-26	FY 2024-25
Discount Rate (per annum)	8.05%	7.01%
Salary Escalation Rate (per annum)	8.00%	8.00%
Attrition / Withdrawal Rate	10.00%	10.00%
Mortality Rate	8.82%	8.33%
Retirement Age	60	60
Leave Availment Rate	5.00%	5.00%
Maximum Accumulation Limit (days)	45	45

Leave Encashment Policy:

Employees of the Group are entitled to earned leave as per the Company's leave policy. Unavailed earned leave is encashable subject to the following terms:

Particulars	Details
Leave entitlement per annum	12
Maximum accumulation permitted	45
Encashment permitted during service	0
Encashment on separation / retirement	45
Basis of encashment	CTC

The liability recognised as at 31st March 2026 represents the present value of the obligation attributable to employee service rendered up to the balance sheet date, computed in accordance with the provisions of AS-15 (Revised 2005) — Employee Benefits.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

29 List of Related Party

Name of the related parties	Nature of Relationship
Sakthivel PM Services LLP.	Enterprise in which Director is a Partner
Brain Capitol Technologies	Entity in which the Group Exercises Significant Influence
Methodhub Consulting Inc.	Wholly owned Subsidiary
SEW-Tech Inc.	Subsidiary
Leo Technology Ventures Inc.	Wholly owned Subsidiary
S &R Professionals LLC.	Step-down subsidiary
Nemera Technologies Co., Ltd.	Step-down subsidiary
Rajalaxmi Ramamirtham	Spouse of Mr. Ahobilam Nagasundaram, Director
Nagasundaram A	Father of Mr. Ahobilam Nagasundaram, Director
Zortech Solutions Inc. (Canada)	Step-down subsidiary
Zortech Solutions Inc. (USA)	Step-down subsidiary
Ahobilam Nagasundaram	Director
Perinkulam Mani Mohanraj	Director
Prasanna Dhandapani	Director
Dhivya Prasanna	Spouse of Mr.Prasanna Dhandapani, Director
Jayaramakrishnan Kannan	Director
Lathika Siddarth Pai	Director
Ravi Sharma	Key Managerial Personnel
Muthukrishnan Shanmuga Thevar	Key Managerial Personnel

30 Transactions with Related Parties

Amount in ₹'000

S. No.	Name of the Related Party	Nature of Transactions	Nature of Relationship	Balance as on 01st April 2025	Transactions during the year		Balance as on 31st March 2026
					Debit	Credit	
1	Sakthivel PM Services LLP.	Purchase of Goods/Services	Enterprise in which Director is a Partner	2,150	14,404	13,814	1,560

Other Transactions

Amount in ₹'000

S. No.	Name of the Related Party	Nature of Transactions	Nature of Relationship	No. of Shares	Transactions during the year
1	Rajalaxmi Ramamirtham	Conversion Compulsorily Convertible Preference Shares into Equity Shares	Spouse of Mr. Ahobilam Nagasundaram, Director	44,051	4,273
2	Rajalaxmi Ramamirtham	Remuneration	Spouse of Mr. Ahobilam Nagasundaram, Director	-	1,314
3	Nagasundaram A	Conversion Compulsorily Convertible Preference Shares into Equity Shares	Father of Mr. Ahobilam Nagasundaram, Director	30,927	3,000
4	Ahobilam Nagasundaram	Issue of Bonus Shares	Director	12,75,000	12,750
5	Ahobilam Nagasundaram	Conversion Compulsorily Convertible Preference Shares into Equity Shares	Director	38,907	3,774
6	Ahobilam Nagasundaram	Remuneration	Director	-	18,402
7	Jayaramakrishnan Kannan	Sitting fee	Director		80
8	Perinkulam Mani Mohanraj	Sitting fee	Director		60
9	Lathika Siddharth Pai	Sitting fee	Director		60
10	Dhivya Prasanna	Issue of Bonus Shares	Spouse of Mr. Prasanna Dhandapani, Director	1,27,500	1,275
11	Muthukrishnan Shanmuga Thevar	Issue of Bonus Shares	Key Managerial Personnel	19,125	191
12	Muthukrishnan Shanmuga Thevar	Remuneration	Key Managerial Personnel	-	2,917
13	Ravi Sharma	Issue of Bonus Shares	Key Managerial Personnel	7,500	75
14	Ravi Sharma	Remuneration	Key Managerial Personnel	-	1,702
15	Prasanna Dhandapani	Issue of Bonus Shares	Director	84,375	844
16	Prasanna Dhandapani	Sitting fee	Director		80
17	Ahobilam Nagasundaram	Advance Receivable	Director		17762

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

31 Contingent Liabilities and Commitments (to the extent not provided for)

Contingent liability is a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Particulars	As at 31st March 2026	As at 31st March 2025
Bills Discounted and Purchased	2,31,693	1,98,351
Claims against the Group not acknowledged as debt - Income tax	2,315	-
Claims against the Group not acknowledged as debt - GST	25,478	28,280

Demands aggregating ₹ 2,315 Thousands(Previous Year: Nil) have been raised by the Income Tax Department in respect of Assessment Year 2022-23, which are contested by the Holding Company and are pending before the Commissioner of Income Tax (Appeals). The Company, based on the advice of its tax counsel and the merits of its case, is of the opinion that the said demands are not sustainable in law and is confident of obtaining favorable orders in the appellate proceedings. Accordingly, no provision has been made in the financial statements in respect of the aforesaid demands.

(ii) Goods and Services Tax Matters:

Demands aggregating ₹ 25,478 Thousands (Previous Year: ₹ 28,280 Thousands) have been raised by the GST authorities in respect of earlier financial years, which are contested by the Company and are pending before the Hon'ble High Court of Karnataka. The Company, based on the advice of its legal counsel and the merits of its case, is of the opinion that the said demands are not tenable and is confident of obtaining favorable orders.

The Company believes that the ultimate outcome of these proceedings will not have a material adverse effect and accordingly no provision has been made for the above demands in the Financial Statements.

32 Movement in provision for Current tax

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Provision	13,759	7,183
Provision made during the year	63,780	13,759
Adjustments made during the year with advance tax /taxes deducted at source,Adjustment of Excess provision created during the previous years	(572)	7,183
Closing Provisions	**78,111**	**13,759**

33 Movement in Deferred Tax Assets/(Liabilities)

Major Components of Deferred Tax Liability on account of Timing Differences are as follows	As at 31st March 2026	As at 31st March 2025
As at the beginning of the year	**10,299**	**3,270**
Add :Timing Differences arising out of the following		
Deferred tax liabilities		
Difference between Book depreciation and income tax depreciation	**52**	**40**
Deferred tax liability recognised for Unbilled revenue	**6,588**	**1,926**
Deferred tax liability recognised for Interest paid to Bank in Advance u/s 43B	**25**	**3,390**
Deferred tax asset arising on retention money not recognized as income	**2,093**	**1,879**
Deferred tax asset arising on GST Input	**5,884**	**-**
Deferred tax asset	-	-
Deferred tax asset arising out of employee benefit expenses	**(611)**	**(76)**
Deferred tax asset arising on ROC fees paid for Share capital increase	**(288)**	**(130)**
Deferred Tax Liability (Net) at the end of the year	**24,042**	**10,299**

34 During the year ended 31st March 2026, the Group acquired SEW-Tech Inc. which was effected through the purchase of 6,000 Common Stocks of USD 0.0001 par value each, representing 60% of the issued share capital of that company. The acquisition of Leo Technology Ventures Inc. was effected through the purchase of 10,000 Common Stocks of USD 0.0001 par value each, representing 100% of the issued share capital of that company. Subsequent to acquisition, SEW-Tech Inc. became a subsidiary and Leo Technology Ventures Inc. became a wholly owned subsidiary of the Group.

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35 The Holding Company completed its Initial Public Offering by issue of 45,10,200 Fresh equity shares of ₹10/- each at a price of ₹194/- per share in the IPO during the year, aggregating to gross proceeds of ₹8,74,979/- thousand.

Utilisation of IPO Proceeds — In accordance with Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statement of utilisation of net proceeds as at 31st March 2026 is as follows:

Amount in ₹ '000

Sl. No.	Particulars	Amount as per Prospectus	Amount Spent during 31/12/2025 (Q3)	Amount Spent during 31/03/2026 (Q4)	Unutilised Amount
1	Offer related expenses in relation to the Fresh Issue	1,43,059	82,366	60,693	-0
2	Augmentation of long-term working capital requirements of our Holding Company	2,50,000	45,839	66,295	1,37,866
3	Repayment and / or prepayment, in full, of certain outstanding loans (including foreclosure charges, if any) availed by our Holding Company	1,36,000	13,873	1,22,127	0
4	Investment in our wholly owned subsidiary Methodhub Consulting Inc. (USA)	40,000	-	40,000	-
5	Unidentified inorganic acquisitions and General Corporate Purposes	3,05,920	-	1,26,721	1,79,199
	TOTAL	**8,74,979**	**1,42,078**	**4,15,836**	**3,17,065**

There has been no deviation or variation in the utilisation of proceeds from the objects stated in the Prospectus as at 31st March 2026.

Out of the unutilised proceeds of ₹3,17,065/-, an amount of ₹3,10,000/- thousand has been temporarily invested in fixed deposits with scheduled commercial banks, and the balance amount is held in current accounts.

36 Segment Revenue

The Group has identified business segments as its primary segments in accordance with Accounting Standard (AS) 17 — Segment Reporting

Primary Segment Reporting (Business Segments) As on 31st March 2026			All figures are in ₹ '000
Particulars	**Information Technology Services**	**Telecom and Tech Infra Projects**	**Total**
Revenue from operations	31,44,207	1,84,622	33,28,829
Segment Results	4,28,283	22,511	4,50,794
Total unallocable expenses	-	-	-
Operating income	4,28,283	22,511	4,50,794
Other income			16,778
Profit before tax	4,28,283	22,511	4,67,572
Tax expense			77,524
Profit for the year			3,90,049
Depreciation & Amortisation	19,660	-	19,660
Significant non-cash items (allocable)	-	-	-

Primary Segment Reporting (Business Segments) As on 31st March 2025			All figures are in ₹ '000
Particulars	**Information Technology Services**	**Telecom and Tech Infra Projects**	**Total**
Revenue from operations	10,73,803	2,77,396	13,51,199
Segment Results	94,286	39,460	1,33,746
Total unallocable expenses	-	-	-
Operating income	77,508	39,460	1,16,968
Other income			16,778
Profit before tax	77,508	39,460	1,33,746
Tax expense			20,788
Profit for the year			1,12,958
Depreciation & Amortisation	2,287	-	2,287
Significant non-cash items (allocable)	-	-	-

37 Events Occurring after the Balance Sheet date

The Group evaluates events and transactions that occur subsequent to the balance sheet date but prior to the approval of the financial statements to determine the necessity for recognition and/or reporting of any of these events and transactions in the financial statements.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

38 Statement of net assets, profit and loss attributable to owners and Minority Interest

Name of the entity	Country of ownership	Date of Control	Nature	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss	
				As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount
Parent Company							
Methodhub Software Limited				81.88%	12,53,539	23.29%	90,849
Indian Subsidiaries							
Brain Capitol Technologies	India	12th April 2022	Entity in which Company Exercises Significant Influence	1.74%	26,710	0.00%	6
Foreign Subsidiaries							
Methodhub Consulting Inc., USA	USA	01st April 2024	Wholly Owned Subsidiary	16.68%	2,55,402	41.08%	1,60,225
SEW-Tech Inc., USA	USA	01st April 2025	Subsidiary	10.69%	1,63,681	40.00%	1,56,022
Leo Technology Ventures Inc., USA	USA	01st April 2025	Wholly Owned Subsidiary	-4.52%	(69,244)	-8.95%	(34,895)
Zortech Solutions Inc.,CANADA	CANADA	01st April 2024	Step-down subsidiary	0.38%	5,794	0.14%	537
Zortech Solutions Inc., USA	USA	01st April 2024	Step-down subsidiary	1.34%	20,558	1.86%	7,259
Nemera Technologies Co., Ltd., THAILAND	THAILAND	01st April 2025	Step-down subsidiary	2.99%	45,711	2.11%	8,232
S &R Professionals LLC., USA	USA	01st April 2025	Step-down subsidiary	3.69%	56,437	0.99%	3,862
Minority Interest in all Subsidiaries				-6.03%	(92,325)	-18.36%	(71,606)
Associates							
				108.84%	**16,66,263**	**100.64%**	**3,20,491**
Adjustments arising out of consolidation				-8.84%	(1,35,351)	-0.64%	(2,047)
				100.00%	**15,30,912**	**100.00%**	**3,18,444**

39 The Group has not invested or traded in crypto currency or virtual currency during the current period or previous financial year.

40 The Group did not have any transactions which are not recorded in the books of accounts that has been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during any of the years.

41 Additional Regulatory Information required by Schedule III

i. The Group has not revalued its Property, Plant and Equipment or intangible assets during the period.

ii. The Group has not granted any loans or advances in the nature of loans to promoters, Directors, KMPs and related parties except advances in the nature of Trade Advances during the Ordinary Course of Business(as defined under Companies Act, 2013), either severally or jointly with any other person, either repayable on demand or without specifying any terms or period of repayment.

iii. There have been no proceedings initiated or are pending against the Group for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

iv. The Group is not required under the terms of sanction to file any quarterly returns or statements of current assets with the Banks.

v. The Group has not been declared as willful defaulter by any bank or financial institution or other lender.

vi. The Group has not had any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

vii. The Group has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013, read with Companies (Restriction on Number of Layers) Rules 2017.

viii. There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act 2013 during the year.

ix. The Group has not advanced or loaned, or invested funds to any other persons or entities, including foreign entities (Intermediaries), with the understanding that the Intermediary shall
a. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or;
b. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
c. The Group has not received any fund from any persons or entities, including foreign entities (Funding Party), with the understanding (whether recorded in writing or otherwise) that the
i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
ii. Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

42 In the opinion of the Board of Directors current assets, loans & advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

43 Previous year's figures have been regrouped and reclassified wherever necessary, to conform with current period's classification.

44 Figures have been rounded off to the nearest thousands except the EPS, number of shares and ratios data given in respective notes.

As per our Report of even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R Krishnamoorthy, FCA
Partner
Membership No. 020638
UDIN:26020638KRMXVS2256
Date: 20/08/2026
Place: Chennai,India

For and on behalf of the Board of Directors
Methodhub Software Limited
CIN-L74900KA2016PLC085743

Ahobilam Nagasundaram
(Director)
DIN: 02953101
Date: 20/08/2026
Place: Philadelphia,USA

Prasanna Dhandapani
(Director)
DIN: 02187044
Date: 20/08/2026
Place: Chennai,India

Muthukrishnan Shanmuga Thevar
(Company Secretary)
M.No: A61530
Date: 20/08/2026
Place: Chennai,India

Ravi Sharma
(Chief Financial Officer)
Date: 20/08/2026
Place: Jaipur,India

Notes & Remarks

Notes & Remarks

Thank You

Thank you for being part of our journey.
Together, we look forward to building a stronger future.

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www.methodhub.in

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