N R KRISHNAMOORTHY & CO

CHARTERED ACCOUNTANTS

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BG2, Guru Parasakthi Apartments,
No.16A/18, 45th Street,
Nanganallur, Chennai - 600 061
India

Ref. :

Date :

SPECIAL PURPOSE AUDIT REPORT

Report on the Audit of the Special Purpose Consolidated Financial Statements

Opinion

We have audited the Special Purpose Consolidated IGAAP Financial Statements of M/s. Methodhub Consulting Inc (USA) (formerly known as M/s. CareAI Cloud Inc), and its Subsidiary M/s. ZORTECH SOLUTIONS INC, (CANADA) and Step down Subsidiary M/s. Zortech Solutions Inc, (USA), which comprise the balance sheet for the financial year ended March 31, 2026, and the statement of Profit and Loss and the statement of cash flows for the period from 1st April 2025 to 31st March 2026 and notes to the Special Purpose Consolidated IGAAP Financial Statements , including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Special Purpose Consolidated IGAAP Financial Statements ") as required by Accounting Standards notified under the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Special Purpose Consolidated IGAAP Financial Statements are prepared 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 for the financial year ended March 31, 2026, and of the profit and its cash flows for the period April 2025 to March 2026.

Basis for Opinion

We conducted our audit of the Special Purpose Consolidated IGAAP Financial Statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013 ("The Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Special Purpose Consolidated IGAAP 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 together with the ethical requirements that are relevant to our audit of the Special Purpose Financial Statements under the provisions of the Act and the Rules 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 audit opinion on the Special Purpose Consolidated IGAAP Financial Statements.

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

Emphasis of Matter Paragraph

We draw attention to Notes to the Special Purpose Consolidated IGAAP Financial Statements, which describes the purpose and basis of accounting. The Special Purpose Consolidated IGAAP Financial Statements have been prepared by the Company solely to assist M/s. Methodhub Software Limited for its consolidation purpose and to comply with the requirements under Special Purpose reporting. As a result, the Special Purpose Consolidated IGAAP Financial Statements may not be suitable for another purpose. Our report is intended solely for the use of management and Board of Directors for the above purpose and should not be distributed to or used by any other parties. As a result, the Special Purpose Consolidated IGAAP Financial Statements may not be suitable for any another purpose and are not financial statements prepared pursuant to any requirements under section 129 of the Companies Act, 2013. The Special Purpose Consolidated IGAAP Financial Statements cannot be referred to or distributed or included in any document offering or used for any other purpose except with our prior consent in writing. Our report is intended solely for the purpose of preparation of the Consolidated Financial Statements of Parent Company and is not to be used, referred to or distributed for any other purpose without our prior written consent. We have no responsibility to update this report after for events and circumstances occurring after the date of this report. Our opinion is not modified in respect of this matter.

Responsibilities of the Management for Special Purpose Consolidated IGAAP Financial Statements

The Company's management and Board of Directors are responsible for preparation of Special Purpose Consolidated IGAAP Financial Statements that gives a true and fair view of the state of affairs, financial position, financial performance and cash flows of the Company in accordance with the basis of preparation as set out in Notes to the Special Purpose Consolidated IGAAP Financial Statements.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error,

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In preparing the Special Purpose Consolidated IGAAP Financial Statements, Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Special Purpose Consolidated IGAAP Financial Statements

Our objectives are to obtain reasonable assurance about whether the Special Purpose Consolidated IGAAP Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Special Purpose Consolidated IGAAP 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 Special Purpose Consolidated IGAAP 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures Special Purpose Consolidated IGAAP Financial Statements made by management.

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

(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 auditors' report to the related disclosures in Special Purpose Consolidated IGAAP 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

(e) Evaluate the overall presentation, structure and content of the Special Purpose Consolidated IGAAP Financial Statements, including the disclosures, and whether the Special Purpose Consolidated IGAAP Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

N R KRISHNAMOORTHY & CO
Chartered Accountants
★ CHENNAI ★

N R KRISHNAMOORTHY & CO
CHARTERED ACCOUNTANTS

Restriction on distribution or use

This report is intended solely for the information of the Company's board of directors for their internal use and accordingly, should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company, the Company's board of directors, for our audit work, for this report, or the opinions we have formed.

For N R Krishnamoorthy & Co
Chartered Accountants
FRN: 001492S

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

N R Krishnamoorthy, FCA
Partner
Membership No: 020638
UDIN: 26020638AXOLUL3221

Place: Chennai
Date: 26.05.2026

METHODHUB CONSULTING INC

(Formerly known as CareAI Cloud Inc)

8, The Green A Ste Dover DE, USA 19901

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**			
	(a) Share Capital	2	12	8
	(b) Reserves and Surplus	3	2,53,650	49,770
	(c) Minority Interest		13,249	9,438
2	**Non Current Liabilities**			
	Long-term Borrowings	4	42,673	35,210
3	**Current Liabilities**			
	(a) Short term Borrowings	5	2,03,932	80,949
	(b) Trade Payables			
	(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		-	-
	(ii)Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	6	80,246	25,581
	(c) Other current liabilities	7	91,772	83,236
	(d) Short-term Provisions	8	50,293	-
	TOTAL		**7,35,826**	**2,84,194**
II	**ASSETS**			
1.	**Non-current assets**			
	(a) Property, Plant and Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	9	34,545	240
	(ii) Goodwill on Consolidation		56,098	56,098
	(b) Other Non Current Assets	10	23	4,733
2.	**Current assets**			
	(a) Trade Receivables	11	4,09,838	1,96,172
	(b) Cash and Cash Equivalents	12	57,357	6,554
	(c) Short-Term Loans and Advances	13	14,712	4,818
	(d) Other Current Assets	14	1,63,254	15,579
	TOTAL		**7,35,826**	**2,84,194**

1-20

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 & CO
Chartered Accountants
CHENNAI

N R Krishnamoorthy, FCA
Partner
Membership No. 020638
UDIN: 26020638AXOLUL3221

Date: 26.05.2026
Place: Chennai

For and on behalf of the Board of Directors
Methodhub Consulting Inc

Ahobilam Nagasundaram
Director

Christopher Kuhn
Director

METHODHUB CONSULTING INC

(Formerly known as CareAI Cloud Inc)

8, The Green A Ste Dover DE, USA 19901

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

(In ₹'000)

	Particulars	Note	For the year ended 31st March 2026	For the year ended 31st March 2025
I.	**INCOME**			
	Revenue from Operations	15	12,96,581	7,43,464
	Other Income	16	973	-
	Total Income		**12,97,554**	**7,43,464**
II.	**EXPENSES**			
	Direct Cost	17	9,84,129	6,37,754
	Employee Benefits Expense	18	16,058	22,541
	Finance Cost	19	30,453	16,259
	Depreciation and Amortization Expense	9	256	61
	Other Expenses	20	49,494	19,122
	Total Expenses		**10,80,389**	**6,95,737**
III.	**Profit before Exceptional and Extraordinary items and Tax**		**2,17,165**	**47,727**
	Exceptional and Extraordinary Items			-
IV.	**Profit before tax**		**2,17,165**	**47,727**
V.	**Tax expense:**			
	Current Tax		50,377	-
	Deferred Tax		-	-
VI.	**Profit after tax before minority interest**		**1,66,789**	**47,727**
VII.	Share of Profit/(Loss) Attributable to Minority Interest		3,811	(2,057)
	Profit after tax		**1,62,978**	**49,784**

The Accompanying Significant Accounting Policies and Notes to Consolidated Financial Statements are an Integral part of the Financial Statements. '1-20

As per our Report of Even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R KRISHNAMOORTHY & CO Chartered Accountants CHENNAI

N R Krishnamoorthy, FCA
Partner
Membership No. 020638
UDIN: 26020638AXOLUL3221

Date: 26.05.2026
Place: Chennai

For and on behalf of the Board of Directors
Methodhub Consulting Inc

Ahobilam Nagasundaram
Director

Christopher Kuhn
Director

METHODHUB CONSULTING INC
(Formerly known as CareAI Cloud Inc)
8, The Green A Ste Dover DE 19901
Consolidated Cash flow statement 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	2,17,165	49,784
Adjustments:		
Depreciation and amortization	256	61
Interest on Deposits		
Minority share of (Profit)/ Loss	(3,811)	-
Write Back		-
Minority Interest	3,811	9,438
Interest Expenses	30,453	16,259
	2,47,874	**75,543**
Adjustments:		
(Increase)/decrease in Inventories		-
(Increase)/decrease in Trade receivables	(2,13,665)	(1,96,172)
(Increase)/decrease in Short Term Loans and Advances	(9,894)	(20,396)
Increase/(decrease) in Short Term Provisions	50,293	
Increase/(decrease) in Trade payables	54,664	25,581
Increase/(decrease) in Short Term Borrowing	1,22,983	80,949
(Increase)/decrease in Other Current Assets	(1,47,676)	-
Increase/(decrease) in Other Current Liabilities	8,536	83,236
Cash generated from operations	**1,13,115**	48,740
Income taxes paid (Net of deferred tax)	(50,376)	-
Net cash provided/(used) by operating activities	**62,739**	48,740
Cash flow from investing activities		
Purchase of Property, Plant and Equipment and Intangible Asset	(34,560)	(301)
Investment in Wholly Owned Subsidiary		(56,098)
Interest on Deposits		-
Increase/(decrease) in Non-current investments	0.00	-
Net cash provided/(used) by investing activities	**(34,560)**	(56,399)
Cash flow from financing activities		
Proceeds from Issue of Equity Shares	3	8
Proceeds from Issue of Preference Shares	-	-
Securities Premium on Issue of Shares (Net of Issue Expenses)	40,901	-
Write Back	-	-
Finance cost paid	(30,453)	(16,259)
(Increase)/decrease in Other Non-Current Assets	4,710	(4,733)
Increase/(decrease) in Non-Current Liabilities	7,462	35,210
Net cash provided/(used) by financing activities	**22,623**	14,227
Net increase/(decrease) in cash and cash equivalents	50,803	6,568
Cash and Cash equivalents at the beginning of the Year	6,554	(14)
Cash and Cash equivalents at the end of the Year	**57,357**	6,554

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
c. Figures in brackets indicate Cash outflow

	2025-26	2024-25
Balances with Banks		
In Current Account	57,357	6,554
Cash on Hand		-
Cash and Cash Equivalents in Cash Flow Statement	**57,357**	**6,554**

The Accompanying Significant Accounting Policies and Notes to Consolidated Financial Statements are an Integral part of the Financial Statements.(Notes 1-20)

As per our Report of Even date
For N R KRISHNAMOORTHY & CO
Chartered Accountants
FRN: 001492S

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

N R Krishnamoorthy, FCA
Partner
Membership No. 020638
UDIN: 26020638AXOLUL3221
Date: 26.05.2026
Place: Chennai

For and on behalf of the Board of Directors
Methodhub Consulting Inc

Ahobilam Nagasundaram
Director

Christopher Kuhn
Director

METHODHUB CONSULTING INC
(Formerly known as CareAI Cloud Inc)
8, The Green A Ste Dover DE 19901
CONSOLIDATED NOTES FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

All figures are in ₹ '000 except share data

		As at 31st March 2026	As at 31st March 2025
2	**Share Capital:**		
i)	**Authorised Share Capital**		
	1362 Common share of USD 0.1 each (As at 31st March 2025- 1000 Common shares) (converted into INR)	12	8
ii)	**Issued, Subscribed, and Fully paid up Share Capital**		
	a) Equity Shares of USD 0.1		
	1362 Common share of USD 0.1 each (As at 31st March 2025- 1000 Common shares) (converted into INR)	12	8
	Total	**12**	**8**

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	
Equity Shares of USD 0.1/- each Fully Paid-up (Converted into INR)	**No. of Shares**	**Amount (₹)**	**No. of Shares**	**Amount (₹)**
Outstanding at the beginning of the Year	1,000	8	1,000	8
Issued during the Year	362	3	-	
Closing Number of Outstanding Shares	**1,362**	**12**	1,000	8

iv) **Shares in the Company held by Each Shareholder holding more than 5% Shares**

Particulars	As at 31st March 2026	
	Number of shares held	**% holding in that class of shares**
Equity Shares of USD 0.1/- each Fully Paid-up		
Methodhub Software Ltd	1,362	100%

		As at 31st March 2026	As at 31st March 2025
3	**Reserves and Surplus:**		
i)	**Securities Premium**		
	Balance at the Beginning of the Year	-	
	Add :		
	Premium on issue of Additional shares during the Year	40,901	
	Less :		
	Issue Expenses		
	Balance at the end of the Year (A)	40,901	
ii)	**Surplus**		
	Balance in the statement of Profit and Loss at the beginning of the year	49,770	(14)
	Profit for the year	1,62,979	49,784
	Balance at the end of the Year (B)	**2,12,749**	**49,770**
	Total (A+B)	**2,53,650**	**49,770**

		As at 31st March 2026	As at 31st March 2025
4	**Long-Term Borrowings**		
	Unsecured		
a)	**Term Loans**		
	- From Bank	25,020	1,823
b)	**Other Loans and Advances**		
	Loans and advances from director	17,653	33,388
	Total	**42,673**	**35,210**

		As at 31st March 2026	As at 31st March 2025
5	**Short Term Borrowings**		
	Loans Repayable on Demand		
	Unsecured		
	From Other Parties	2,03,932	80,949
	Total	**2,03,932**	**80,949**

		As at 31st March 2026	As at 31st March 2025
6	**Trade Payables**		
	Due to -		
	(a) Total outstanding due of Micro and Small Enterprises	-	-
	(b) Others	80,246	25,581
	Total	**80,246**	**25,581**

Trade Payables Ageing Schedule as at March 31st, 2026

Sl. No.	Particulars	Outstanding for following periods from due date of payment
		Less than 1 year
(i)	MSME	-
(ii)	Others	80,246
(iii)	Disputed dues - MSME	-
(iv)	Disputed dues - Others	-

Note: There are no due 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 payment
		Less than 1 year
(i)	MSME	-
(ii)	Others	25,581
(iii)	Disputed dues - MSME	-
(iv)	Disputed dues - Others	-

Note: There are no due exceeding a period of more than 1 year

N. Ahobilam Christopher T. Klu.

N R KRISHNAMOORTHY & CO. Chartered Accountants CHENNAI

METHODHUB CONSULTING INC
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CONSOLIDATED NOTES FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

All figures are in ₹ '000 except share data

7	Other Current Liabilities	As at 31st March 2026	As at 31st March 2025
	Statutory dues payable	27,982	24,346
	Consideration payable	38,693	34,855
	Outstanding Expenses	25,097	24,034
	Total	**91,772**	**83,236**

8	Short Term Provisions	As at 31st March 2026	As at 31st March 2025
	Provision for Income Tax	50,293	-
	Total	**50,293**	-

10	Other Non-Current Assets		
	Unsecured and Considered Good	**As at 31st March 2026**	**As at 31st March 2025**
	Other Non-Current Asset	23	4,733
	Total	**23**	**4,733**

11	Trade Receivables		
	Unsecured, Considered Good	**As at 31st March 2026**	**As at 31st March 2025**
	Trade Receivables (Net off Bills Discounted)	4,09,838	1,96,172
	Total	**4,09,838**	**1,96,172**

No trade or other receivable are due from directors or other officers of the company either severally or jointly with any other person

Trade Receivables Ageing Schedule as on March 31, 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	142917	126712	89727	46727	4,06,082
Add: Unbilled Debtor	3755	0	0	0	3,755
Less: Bill Discounted	-	-	-	-	
Undisputed trade receivables - credit impaired	-	-	-	-	-
Less: Allowances expected for credit losses	-	-	-	-	-
Total	**1,46,672**	**1,26,712**	**89,727**	**46,727**	**4,09,838**

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	1,47,933	36,456	10,698	1,085	1,96,172
Add: Unbilled Debtor					
Less: Bill Discounted					
Undisputed trade receivables - credit impaired			-		-
Less: Allowances expected for credit losses			-		-
Total	**1,47,933**	**36,456**	**10,698**	**1,085**	**1,96,172**

12	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	57,357	6,554
	Cash on Hand		-
	Total	**57,357**	**6,554**

13	Short-term Loans and Advances		
	Unsecured, Considered Good	**As at 31st March 2026**	**As at 31st March 2025**
	Loans and advances to related parties- Director	12,957	1,983
	Other Short-Term Advances	1,755	2,835
	Total	**14,712**	**4,818**

14	Other Current Assets		
	Considered Good	**As at 31st March 2026**	**As at 31st March 2025**
	Other Current Assets	1,63,254	15,579
	Total	**1,63,254**	**15,579**

N. Ahobilam Christopher T. ...

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

METHODHUB CONSULTING INC
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8, The Green A Ste Dover DE 19901
CONSOLIDATED NOTES FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

All figures are in ₹ '000 except share data

15	**Revenue From Operations**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Information Technology Services	12,96,581	7,43,464
	Telecom and Tech Infra Projects	-	-
	Total	**12,96,581**	**7,43,464**

16	**Other Income**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Interest Income	925	-
	Rent Received	48	
	Total	**973**	**-**

17	**Direct Costs**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Materials Consumed	-	-
	Direct Expenses	9,84,129	6,37,754
	Total	**9,84,129**	**6,37,754**

18	**Employee Benefits Expense**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Salaries & Wages (Refer Note below)	14,776	19,248
	Contribution to Provident and Other Funds	1,282	988
	Employees Gratuity	-	-
	Directors' Remuneration	-	-
	Staff welfare	-	2,304
	Total	**16,058**	**22,541**

19	**Finance Cost**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Interest Expenses	5,877	2,417
	Forex Loss/(Gain)	2,830	1,921
	Other Borrowing Costs	21,746	11,921
	Total	**30,453**	**16,259**

20	**Other Expenses**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
	Rent	2,892	2,140
	Rates and Taxes	149	18
	Bank charges	553	1,069
	Travelling Expenses	2,605	2,885
	Communication Expenses	836	583
	Subscription Charges	2,258	1,033
	Other Services	1,973	5,563
	Business Promotion Expenses	7,931	1,643
	Inventive & Commission	1,349	-
	Legal & Professional Charges	19,978	3,063
	Office Expenses	6,339	826
	Miscellaneous Expenses	496	-0
	Insurance Expenses	2,135	300
	Total	**49,494**	**19,122**

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

METHODHUB CONSULTING INC
(Formerly known as CareAI Cloud Inc)
8, The Green A Ste Dover DE 19901

Note:9 **Property, Plant and Equipment and Intangible Assets**

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 31 March 2026			Up to 1 April 2025	For the year	FCTR	On Disposals	Up to 31 March 2026	As at 31 March 2026	As at 31 March 2025
	₹	₹		₹	₹			₹	₹		₹	₹	₹	₹
Property, Plant and Equipment														
Computers	-	-	-	-	-						-	-		
Office Equipment	416	4,289	35	-	4,740	5	20.00%	176	64	5	-	245	4,494	240
Furniture & Fittings				-	-						-	-	-	
Vehicle				-	-						-	-	-	
Building		30,252	-	-	30,252	60	1.67%		192	10		202	30,050	
	416	**34,541**	**35**	**-**	**34,992**			**176**	**256**	**15**	**-**	**447**	**34,545**	**240**
Intangible Assets														
Property Time Share				-	-			-			-	-		
		-		-	-			-	-		-	-	-	-
Total	**416**	**34,541**	**35**	**-**	**34,992**			**176**	**256**	**15**	**-**	**447**	**34,545**	**240**

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI