INDIA

# N R KRISHNAMOORTHY & CO

CHARTERED ACCOUNTANTS

Phone : 044 24351045, 24351046
044 48575115
Cell : 98410 24004, 98400 24004
E-mail : krishnamoorthy_nr@yahoo.co.in

**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 Standalone Financial Statements

**Opinion**

We have audited the Special Purpose Standalone IGAAP Financial Statements of M/s. Methodhub Consulting Inc (USA) (formerly known as M/s. CareAI Cloud Inc), which comprise the balance sheet for the financial year ended March 31, 2026, 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 Standalone IGAAP Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Special Purpose Standalone 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 Standalone 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 Standalone 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 Standalone 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 Standalone IGAAP Financial Statements.

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

**Emphasis of Matter Paragraph**

We draw attention to Notes to the Special Purpose Standalone IGAAP Financial Statements, which describes the purpose and basis of accounting. The Special Purpose Standalone 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 Standalone 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 Standalone 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 Standalone 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 Standalone IGAAP Financial Statements**

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of Special Purpose Standalone 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 Standalone 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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CHENNAI

In preparing the Special Purpose Standalone 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 Standalone IGAAP Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Special Purpose Standalone 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Special Purpose Standalone 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 Standalone 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 Standalone IGAAP Financial Statements made by management.

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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 Standalone 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 Standalone IGAAP Financial Statements, including the disclosures, and whether the Special Purpose Standalone 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:** 26020638JNSAKS1009

**Place: Chennai**
**Date:** 26.05.2026

**METHODHUB CONSULTING INC.**
**(Formerly known as CareAI Cloud Inc)**
**8, The Green A Ste Dover DE, USA 19901**
**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 | 2,55,390 | 54,264 |
| 2 | **Non Current Liabilities** | | | |
| | (a)Long-term Borrowings | 4 | 23,475 | - |
| | (b)Deferred Tax Liabilities (Net) | | | |
| | (c)Long Term Provisions | | | - |
| 3 | **Current Liabilities** | | | |
| | (a) Short term Borrowings | 5 | 1,14,556 | 40,913 |
| | (b) Trade Payables | | | |
| | (i) Total Outstanding dues of Micro Enterprises and Small Enterprises | 6 | | - |
| | (ii)Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises | | 57,846 | 11,229 |
| | (c) Other current liabilities | 7 | 40,223 | 38,451 |
| | (d) Short-term Provisions | 8 | 48,362 | - |
| | **TOTAL** | | **5,39,862** | **1,44,865** |
| II | **ASSETS** | | | |
| 1. | **Non-current assets** | | | |
| | (a) Property, Plant and Equipment and Intangible Assets | | | |
| | (i) Property, Plant and Equipment | 9 | 30,050 | |
| | (ii) Intangible Assets | | | |
| | (b) Non-Current Investments | 10 | 69,711 | 69,711 |
| | (c) Other Non Current Assets | 11 | 23 | - |
| 2. | **Current assets** | | | |
| | (a) Inventories | | | - |
| | (b) Trade Receivables | 12 | 2,11,825 | 64,769 |
| | (c) Cash and Cash Equivalents | 13 | 48,470 | 1,829 |
| | (d) Short-Term Loans and Advances | 14 | - | 8,543 |
| | (e) Other Current Assets | 15 | 1,79,783 | 13 |
| | **TOTAL** | | **5,39,862** | **1,44,865** |

The Accompanying Significant Accounting Policies and Notes to Standalone 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, FCA**
Partner
Membership No. 020638
UDIN : 26020638JNSAKS1009

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**
**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 | 16 | 6,15,981 | 1,51,308 |
| | Other Income | 17 | 925 | - |
| | **Total Income** | | **6,16,906** | **1,51,308** |
| II. | **EXPENSES** | | | |
| | Direct Cost | 18 | 3,75,243 | 92,103 |
| | Finance Cost | 19 | 10,103 | 2,013 |
| | Depreciation and Amortization Expense | 9 | 192 | - |
| | Other Expenses | 20 | 22,780 | 2,914 |
| | **Total Expenses** | | **4,08,318** | **97,030** |
| III. | **Profit before Exceptional and Extraordinary items and Tax** | | **2,08,587** | **54,278** |
| | Exceptional and Extraordinary Items | | - | - |
| IV. | **Profit before tax** | | **2,08,587** | **54,278** |
| V. | **Tax expense:** | | | |
| | Current Tax | | 48,362 | - |
| | Deferred Tax | | - | - |
| | **Profit after tax** | | **1,60,225** | **54,278** |

The Accompanying Significant Accounting Policies and Notes to Standalone 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 : 26020638JNSAKS1009

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**
**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** | 2,08,587 | 54,278 |
| *Adjustments:* | | |
| Depreciation and amortization | - | - |
| Interest on Deposits | - | - |
| Write Back | - | - |
| Interest Expenses | 4,446 | 2,250 |
| | **2,13,033** | **56,528** |
| *Adjustments:* | | |
| (Increase)/decrease in Inventories | | - |
| (Increase)/decrease in Trade receivables | (1,47,056) | (64,769) |
| (Increase)/decrease in Short Term Loans and Advances | 8,543 | (8,543) |
| Increase/(decrease) in Trade payables | 46,617 | 11,229 |
| Increase/(decrease) in Provisions | 48,362 | |
| Increase/(decrease) in Other Current Assets | (1,79,770) | (13) |
| Increase/(decrease) in Other Current Liabilities | 1,772 | 38,451 |
| (Increase)/decrease in Other Non-Current Assets | (23) | - |
| **Cash generated from operations** | **(8,523)** | **32,883** |
| Income taxes paid (Net of deferred tax) | (48,362) | - |
| **Net cash provided/(used) by operating activities** | **(56,885)** | **32,883** |
| **Cash flow from investing activities** | | |
| Purchase of Property, Plant and Equipment and Intangible Asset | (30,050) | |
| Interest on Deposits | | - |
| Increase/(decrease) in Non-current investments | -0 | (69,711) |
| **Net cash provided/(used) by investing activities** | **(30,050)** | **(69,711)** |
| **Cash flow from financing activities** | | |
| Proceeds from Issue of Equity Shares | 3 | 8 |
| Securities Premium on isuue of Shares | 40,901 | |
| Finance cost paid | (4,446) | (2,250) |
| Increase/(decrease) in Short Term Borrowing | 73,643 | 40,913 |
| Increase/(decrease) in Long term Borrowing | 23,475 | - |
| **Net cash provided/(used) by financing activities** | **1,33,576** | **38,671** |
| **Net increase/(decrease) in cash and cash equivalents** | **46,640** | **1,843** |
| Cash and Cash equivalents at the beginning of the Year | 1,830 | (14) |
| **Cash and Cash equivalents at the end of the Year** | 48,470 | 1,829 |

**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 | 48,470 | 1,829 |
| Cash on Hand | | |
| **Cash and Cash Equivalents in Cash Flow Statement** | **48,470** | **1,829** |

The Accompanying Significant Accounting Policies and Notes to Standalone 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 : 26020638JNSAKS1009

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
NOTES 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** | | |
| | 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** | | |
| | **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 Period | 1,000 | 8 | 1,000 | 8 |
| Issued during the Period | 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**

| | As at 31st March 2026 | | As at March 31st, 2025 | |
|---|---|---|---|---|
| **Particulars** | **Number of shares held** | **% holding in that** | **Number of shares held** | **% holding in that class of** |
| **Equity Shares of USD 0.1/- each Fully Paid-up** | | | | |
| Methodhub Software Ltd | 1,362 | 100% | 1,362 | 100% |

| 3 | Reserves and Surplus: | As at 31st March 2026 | As at 31st March 2025 |
|---|---|---|---|
| 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 period | 54,264 | (14) |
| | Profit for the period | 1,60,225 | 54,278 |
| | **Balance at the end of the Year (B)** | **2,14,489** | **54,264** |
| | **Total (A+B)** | **2,55,390** | **54,264** |

| 4 | Long-Term Borrowings | | As at 31st March 2026 | As at 31st March 2025 |
|---|---|---|---|---|
| | **Secured** | | | |
| a) | **Term Loan** | | | |
| | From Bank | (Note 4.01) | 23,475 | - |
| | **Total** | | **23,475** | - |

(Note 4.01)

| Borrowing Entity | Terms |
|---|---|
| METHODHUB CONSULTING INC. | Mortgage Loan with PNC Bank, National Association carries Interest Daily SOFR + 2.75% and is secured by a charge on the building. |

| 5 | Short Term Borrowings | As at 31st March 2026 | As at 31st March 2025 |
|---|---|---|---|
| | **Loans Repayable on Demand** | | |
| | **Unsecured** | | |
| | From Other Parties | 1,14,556 | 40,913 |
| | **Total** | **1,14,556** | **40,913** |

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

**METHODHUB CONSULTING INC.**
**(Formerly known as CareAI Cloud Inc)**
**8, The Green A Ste Dover DE, USA 19901**
**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 |
|---|---|---|---|
| 6 | **Trade Payables** | | |
| | Due to - | | |
| | (a) Total outstanding due of Micro and Small Enterprises | - | - |
| | (b) Others | 57,846 | 11,229 |
| | **Total** | **57,846** | **11,229** |

**Trade Payables Ageing Schedule as at 31st March,2026**

| Sl. No. | Particulars | Outstanding for following periods from due date of payment |
|---|---|---|
| | | Less than 1 year |
| (i) | MSME | - |
| (ii) | Others | 57,846 |
| (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 | 11,229 |
| (iii) | Disputed dues - MSME | - |
| (iv) | Disputed dues - Others | - |

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

| | | As at 31st March 2026 | As at 31st March 2025 |
|---|---|---|---|
| 7 | **Other Current Liabilities** | | |
| | Statutory dues payable | 22 | 10 |
| | Audit fee payable | - | - |
| | Outstanding Expenses | 1,508 | 3,586 |
| | Consideration Payable | 38,693 | 34,855 |
| | **Total** | **40,223** | **38,451** |

| | | As at 31st March 2026 | As at 31st March 2025 |
|---|---|---|---|
| 8 | **Short Term Provisions** | | |
| | Provision for Income Tax | 48,362 | - |
| | **Total** | **48,362** | - |

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N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

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

All figures are in ₹'000 except share data

| | | | |
|---|---|---|---|
| 10 | **Non Current Investment** | **As at 31st March 2026** | **As at 31st March 2025** |
| | Investment in Zortech Solutions Inc (Canada) | 69,711 | 69,711 |
| | **Total** | **69,711** | **69,711** |
| 11 | **Other Non-Current Assets** | | |
| | **Unsecured and Considered Good** | **As at 31st March 2026** | **As at 31st March 2025** |
| | Other Non-Current Asset | 23 | - |
| | **Total** | **23** | **-** |
| 12 | **Trade Receivables** | | |
| | **Unsecured, Considered Good** | **As at 31st March 2026** | **As at 31st March 2025** |
| | Trade Receivables | 2,11,825 | 64,769 |
| | **Total** | **2,11,825** | **64,769** |

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 | 9,887 | 1,42,384 | 18,519 | 41,035 | 2,11,825 |
| Add: Unbilled Debtor | | | | | |
| Less: Bill Discounted | | | | | |
| Undisputed trade receivables - credit impaired | | | | | - |
| Less: Allowances expected for credit losses | | | | | - |
| **Total** | **9,887** | **1,42,384** | **18,519** | **41,035** | **2,11,825** |

**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 | 33,235 | 31,534 | - | - | | 64,769 |
| Add: Unbilled Debtor | | | | | | |
| Less: Bill Discounted | | | | | | |
| Undisputed trade receivables - credit impaired | | | | | | - |
| Less: Allowances expected for credit losses | | | | | | - |
| **Total** | **33,235** | **31,534** | **-** | **-** | | **64,769** |

| | | | |
|---|---|---|---|
| 13 | **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 | 48,470 | 1,829 |
| | **Cash on Hand** | | - |
| | **Total** | **48,470** | **1,829** |
| 14 | **Short-term Loans and Advances** | | |
| | **Unsecured, Considered Good** | **As at 31st March 2026** | **As at 31st March 2025** |
| | Other Short-Term Advances | - | - |
| | Inter-Company Loan | - | 8,543 |
| | **Total** | **-** | **8,543** |
| 15 | **Other Current Assets** | | |
| | **Considered Good** | **As at 31st March 2026** | **As at 31st March 2025** |
| | Other Current Assets | 1,79,783 | 13 |
| | **Total** | **1,79,783** | **13** |

N R KRISHNAMOORTHY & CO
Chartered Accountants
CHENNAI

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

**All figures are in ₹'000 except share data**

| | | | |
|---|---|---|---|
| **16** | **Revenue From Operations** | **For the year ended 31st March 2026** | **For the year ended 31st March 2025** |
| | Information Technology Services | 6,15,981 | 1,51,308 |
| | **Total** | **6,15,981** | **1,51,308** |
| | | | |
| **17** | **Other Income** | **For the year ended 31st March 2026** | **For the year ended 31st March 2025** |
| | Rent Received | 925 | |
| | **Total** | **925** | |
| | | | |
| **18** | **Direct Costs** | **For the year ended 31st March 2026** | **For the year ended 31st March 2025** |
| | Direct Expenses | 3,75,243 | 92,103 |
| | **Total** | **3,75,243** | **92,103** |
| | | | |
| **19** | **Finance Cost** | **For the year ended 31st March 2026** | **For the year ended 31st March 2025** |
| | Interest Expenses | 4,446 | 2,250 |
| | Forex Loss/(Gain) | 3,556 | (642) |
| | Other Borrowing Costs | 2,101 | 405 |
| | **Total** | **10,103** | **2,013** |
| | | | |
| **20** | **Other Expenses** | **For the year ended 31st March 2026** | **For the year ended 31st March 2025** |
| | Rent, Rates and Taxes | 149 | 18 |
| | Legal & Professional Charges | 17,600 | 2,876 |
| | Office Expenses | 5,031 | 20 |
| | **Total** | **22,780** | **2,914** |

N. Ahobilam Chaitanya T. Kme

N.R. KRISHNAMOORTHY & CO. Chartered Accountants CHENNAI

METHODHUB CONSULTING INC.
(Formerly known as CareAI Cloud Inc)

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 2025 | As at 31 March 2026 | As at 31 March 2025 |
| | ₹ | ₹ | | ₹ | ₹ | | | ₹ | ₹ | | ₹ | ₹ | ₹ | ₹ |
| **Property, Plant and Equipment** | | | | | | | | | | | | | | |
| Building | | 30,252 | | - | 30,252 | 60 | 1.67% | | 192 | 10 | - | 202 | 30,050 | |
| | | | | - | - | | | | | | - | - | | |
| | | | | - | - | | | | | | - | - | | |
| | | | | - | - | | | | | | - | - | | |
| | - | **30,252** | - | - | **30,252** | | | - | **192** | | - | **202** | **30,050** | - |
| **Intangible Assets** | | | | | | | | | | | | | | |
| | | | | - | - | | | - | | | - | - | | - |
| | | - | | - | - | | | - | - | | - | - | - | - |
| **Total** | - | **30,252** | - | - | **30,252** | | | - | **192** | | - | **202** | **30,050** | - |

N. Ahobilam Christopher T. Kha

N R KRISHNAMOORTHY & CO.
Chartered Accountants
CHENNAI