N R KRISHNAMOORTHY & CO
CHARTERED ACCOUNTANTS

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BG2, Guru Parasakthi Apartments,
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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. S&R Professional LLC (USA), 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 as at 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 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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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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(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.

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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: 26020638KJPHET9312

Place: Chennai

Date: 26.05.2026

S&R Professionals LLC
11200 Westheimer Road Ste 201, Houston, TX 77042-3320
Balance Sheet as at 31st March 2026

(In ₹'000)

	PARTICULARS	Note	As at 31st March 2026
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
	(a) Share Capital	2	-
	(b) Reserves and Surplus	3	56,437
2	**Current Liabilities**		
	(a) Short term Borrowings	4	1,68,738
	(b) Trade Payables	5	24,216
	(c) Other current liabilities	6	7,093
	(d) Short-term Provisions	7	23,084
	TOTAL		**2,79,568**
II	**ASSETS**		
1	**Current assets**		
	(a) Trade Receivables	8	68,286
	(b) Cash and Cash Equivalents	9	25,387
	(c) Short-Term Loans and Advances	10	1,84,384
	(d) Other Current Assets	11	1,511
	TOTAL		**2,79,568**

The Accompanying Significant Accounting Policies and Notes to Standalone Financial Statements are an Integral part of the Financial Statements. 1-17

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 : 26020638KJPHET9312

Date: 26.05.2026
Place: Chennai

For and on behalf of the Board of Directors
S & R Professionals LLC

N. Ahobilam

Member

S&R Professionals LLC
11200 Westheimer Road Ste 201, Houston, TX 77042-3320
Statement of Profit and Loss for the Year ended 31st March 2026

	Particulars	Note	For the year ended 31st March 2026
I.	**INCOME**		
	Revenue from Operations	12	2,10,794
	Other Income	13	14
	Total Income		**2,10,808**
II.	**EXPENSES**		
	Direct Cost	14	1,66,539
	Employee Benefits Expense	15	2,596
	Finance Cost	16	17,269
	Other Expenses	17	19,255
	Total Expenses		**2,05,658**
III.	**Profit before Exceptional and Extraordinary items and Tax**		**5,150**
	Exceptional and Extraordinary Items		-
IV.	**Profit before tax**		**5,150**
V.	**Tax expense:**		1,287
	Profit after tax		**3,862**
	The Accompanying Significant Accounting Policies and Notes to Standalone Financial Statements are an Integral part of the Financial Statements.	'1-17	

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 : 26020638KJPHET9312

Date: 26.05.2026

Place: Chennai

For and on behalf of the Board of Directors
S & R Professionals LLC

N. Ahodifam

Member

S&R Professionals LLC
11200 Westheimer Road Ste 201, Houston, TX 77042-3320
Cash Flow Statement for the year ending March 31st 2026

(In ₹'000)

Particulars	For the year ended 31st March 2026
Cash Flow from operating activities	
Profit before tax	5,150
Adjustments:	
Interest Expenses	17,269
	22,418
Adjustments:	
(Increase)/decrease in Trade receivables	(18,847)
(Increase)/decrease in Short Term Provisions	3,449
Increase/(decrease) in Trade payables	7,687
Increase/(decrease) in Short Term Borrowing	30,513
Increase/(decrease) in Other Current Assets	58
Increase/(decrease) in Other Current Liabilities	(504)
Increase/(decrease) in Short-Term Loans and Advances	(4,484)
Cash generated from operations	**40,290**
Income taxes paid (Net of deferred tax)	(1,287)
Net cash provided/(used) by operating activities	**39,003**
Cash flow from investing activities	
Net cash provided/(used) by investing activities	-
Cash flow from financing activities	
Finance cost paid	(17,269)
Net cash provided/(used) by financing activities	**(17,269)**
Net increase/(decrease) in cash and cash equivalents	**21,735**
Cash and Cash equivalents at the beginning of the Year	3,653
Cash and Cash equivalents at the end of the Year	**25,387**

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
Balances with Banks	
In Current Account	25,387
Cash and Cash Equivalents in Cash Flow Statement	**25,387**

The Accompanying Significant Accounting Policies and Notes to Standalone Financial Statements are an Integral part of the Financial Statements. '1-17

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 : 26020638KJPHET9312

Date: 26.05.2026
Place: Chennai

For and on behalf of the Board of Directors
S & R Professionals LLC

N. Ahodijan

Member

S&R Professionals LLC
11200 Westheimer Road Ste 201, Houston, TX 77042-3320
NOTES TO FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

All figures are in ₹'000

2	**Interest in LLC**		
			As at 31st March 2026
	Name of Members		**% of holding interest**
	Leo Technology Ventures Inc.	-	80%
	Probeer Das	-	20%
3	**Surplus**		**As at 31st March 2026**
	Balance in the statement of Profit and Loss at the beginning of the year		52,575
	Profit for the year		3,862
	Balance at the end of the Year		**56,437**
4	**Short Term Borrowings**		**As at 31st March 2026**
	Unsecured		
	From Other Parties		1,68,738
	Total		**1,68,738**
5	**Trade Payables**		**As at 31st March 2026**
	Sundry Creditors		24,216
	Total		**24,216**

Trade Payables Ageing Schedule as at 31st March,2026

Sl. No.	Particulars	Outstanding for following periods from due date of payment	Total
(i)	Others	24,216	24,216

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

6	**Other Current Liabilities**	**As at 31st March 2026**
	Outstanding Expenses	7,093
	Total	**7,093**
7	**Short Term Provisions**	**As at 31st March 2026**
	Provision for Income Tax	23,084
	Total	**23,084**
8	**Trade Receivables**	
	Unsecured, Considered Good	**As at 31st March 2026**
	Trade Receivables	68,286
	Total	**68,286**

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	43,161	5,784	-	17,838	66,782
Add: Unbilled Debtor	1,504	-	-	-	1,504
Undisputed trade receivables - credit impaired		17,838			
Less: Allowances expected for credit losses		(17,838)			
Total	**44,664**	**5,784**	-	**17,838**	**68,286**

9	**Cash and Bank Balances**	**As at 31st March 2026**
	(a) Cash and Cash Equivalents	
	Balances with Banks	
	In Current Account	25,387
	Total	**25,387**

N. Abhishek[signature]

N R KRISHNAMOORTHY & CO. Chartered Accountants CHENNAI

S&R Professionals LLC
11200 Westheimer Road Ste 201, Houston, TX 77042-3320
NOTES TO FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED 31ST MARCH 2026

10	**Short-term Loans and Advances**	**All figures are in ₹'000**
	Unsecured, Considered Good	
	Advance to Employees	**As at 31st March 2026**
	Loans and advances to related parties	618
	Total	1,83,766
		1,84,384
11	**Other Current Assets**	
	Considered Good	
	Prepaid expenses	**As at 31st March 2026**
	Total	1,511
		1,511
12	**Revenue From Operations**	**For the year ended 31st March 2026**
	Information Technology Services	
	Total	2,10,794
		2,10,794
13	**Other Income**	**For the year ended 31st March 2026**
	Other Income	
	Total	14
		14
14	**Direct Costs**	**For the year ended 31st March 2026**
	Direct Expenses	
	Total	1,66,539
		1,66,539
15	**Employee Benefits Expense**	**For the year ended 31st March 2026**
	Payroll-Employee Non Billable	
	Total	2,596
		2,596
16	**Finance Cost**	**For the year ended 31st March 2026**
	Interest Expenses	
	Other Borrowing Cost	23,025
	Total	-5,756
		17,269
17	**Other Expenses**	**For the year ended 31st March 2026**
	Bad debts	
	Bank charges	7,202
	Business Promotion Expenses	84
	Communication Expenses	378
	Immigration Expenses	321
	Insurance Expenses	141
	Legal & Professional Charges	1,920
	Office Expenses	2,419
	Rent	20
	Subscription Charges	1,940
	Travelling Expenses	1,663
	Total	3,169
		19,255

N. Arokiyam

N R KRISHNAMOORTHY & CO. Chartered Accountants ★ CHENNAI ★