

**prisma.ai**  
Visionary Intelligence

Location: Business District  
Date: 23-02-23

01. The system has successfully identified and tracked the movement of the subject across the city streets.
02. The system has successfully identified and tracked the movement of the subject across the city streets.
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| 2544   | 5444    | 6545   | 6767  | 6664 | 997777 | 4268 | 7956 |
| 994466 | 984466  | 454466 | 9844  | 9441 | 443    | 443  | 4544 |
| 454545 | 4421111 | 4113   | 41111 | 4111 | 4013   | 4113 | 644  |

## ANALYTICS OVERVIEW

|                   |       |
|-------------------|-------|
| People Detected   | 1,246 |
| Vehicles Detected | 842   |
| Alerts            | 23    |
| Security Events   | 12    |

# Prisma Global Limited

## 13th Annual Report

### FY 2025-26

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# Corporate Overview

## About Us :

### Prisma AI — A Global Pioneer in Visual Artificial Intelligence

At Prisma AI, we enable intelligence in vision systems, empowering them to understand the world around us in real time.

Prisma AI is a company with a patented Visual Artificial Intelligence platform and one of the first and largest Image recognition organisations, with extensive experience in developing technologies that enable machines to interpret and understand visual information. The Company focuses on bringing visual intelligence to the physical world by combining artificial intelligence, computer vision, machine learning, along with decision science to enable a vision-based platform to interpret camera- and vision-based data for curating an ecosystem across various parameters, including human beings, objects such as vehicles, baggage, machinery and equipment, as well as gestures, postures, movement, text and images.

Headquartered in Singapore, Prisma AI has developed a patented computer vision platform that creates an ecosystem serving organisations across industries and geographies. The Company's vision and technology journey spans three decades, supported by experience across business intelligence, mobility solutions, and varied content coming from augmented reality, visual interfaces and other technology ecosystems. This experience, with its technology journey tracing back to 2001, has enabled Prisma AI to build multi-layered technology systems designed to address diverse and complex real-world environments.



Disclaimer: Visuals are AI-generated and presented for illustrative purposes only. They are not intended to represent actual photographs, locations, deployments, or events.

## Leadership Team

**Dr. Shreeram Subramaniam Iyer**  
Group Chairman, Director and Chief Executive Officer

**Mrs. Asha Suvarna**  
Group Chief Finance Officer

**Wg Cdr Naresh Taneja**  
Executive Vice President Human Resource

**Mr. Chandrakant Joge**  
Compliance Head

**Mr. Mayur Thorve**  
Technology Head

**Mr. Vishal Sakpal**  
IT Head

**Mr. Amitabh Roy Chowdhury**  
Director and Group Chief Operating Officer

**Mr. Vinit Jha**  
Chief Product and Technology Officer

**Mr. Krishnan Ramamurthy**  
Director Channel Sales

**Mr. Prakash Salunkhe**  
CISO (India Operations)

**Dr. Pratik Bajaria**  
Product Head

**Mr. Rajat Bose**  
Operations Head (Projects)

## Advisor

**Maj Gen (Dr.) Pawan Anand (Retd.)**  
Cyber Security

**Mr. Juspreet Singh Walia**  
Marketing

**Mrs. Binal Soni**  
Graphology Domain

**Mr. Santosh Chavan**  
Government Liaisoning

**Mr. Hari Janardhanan**  
Investment

**Mr. Jay Vora**  
Legal

# Chairman's Message

**Dear Shareholders,**

It is my privilege to present to you the Annual Report for Financial Year 2025–2026, a landmark year in which Prisma AI continued to strengthen its position as a global pioneer in Visual Artificial Intelligence.

When we founded Prisma AI, our fundamental belief was that visual feeds represented one of the richest and most underutilised sources of information in the physical world. Today, as Artificial Intelligence moves beyond digital text interfaces and increasingly into the physical environments where people live, work and travel, our technology is positioned at the heart of this transformation.

## A Year of Scale and Impact

FY 2025–2026 was an important year in the continued evolution of Prisma AI and the application of its Visual AI capabilities across real-world environments.

During the year, we continued to see growing adoption of Visual AI across diverse operating environments. Our engagements span sectors including aviation, banking and financial services, transportation and highways, government and public safety, manufacturing, ports and logistics, and security surveillance, creating a visual AI-based ecosystem.

As we expand our global presence, our focus remains firmly on applying Visual AI to practical industry requirements and creating sustained value for our customers, partners and stakeholders.

## Technology at the Core: The Power of Gryphos®

At the centre of our technology ecosystem is Gryphos®, our patented Visual AI platform. With more than 300 pre-trained APIs, Gryphos® enables organisations to build intelligence around their existing camera infrastructure, without requiring them to replace their existing systems.

Instead, we layer intelligence onto existing visual infrastructure, delivering Safety, Security, Mobility and Operational Intelligence with greater flexibility and scalability.

Whether through biometric authentication, real-time behavioural analysis, object and activity recognition, or traffic and mobility intelligence, Gryphos® demonstrates how computer vision can address complex human, operational and infrastructure challenges.



**Dr Shreeram Iyer**

Group CEO, Chairman  
and Executive Director

# Chairman's Message

## Our Strategic Horizon: Contextual, Predictive and Cognitive Intelligence

As we look to the future, the Visual AI landscape is rapidly evolving. The next frontier is not merely individual detection or recognition, it is contextual, predictive and decision-oriented science.

Our strategic priorities for the coming year are focused on:

- Deepening Visual Intelligence: Advancing our ability to move from detection and recognition towards contextual understanding, prediction and decision science.
- Expanding Industry Applications: Continuing to develop and deploy our products across aviation, transportation, banking and financial services, public safety, manufacturing, logistics and other high-impact sectors.
- Scaling Globally: Expanding our international presence through strategic partnerships, industry engagements and deployments across new markets.
- Strengthening Responsible AI: Continuing to build AI with strong emphasis on governance, security, privacy, quality and responsible adoption.

## Financial Performance in Perspective

Our financial performance during the year reflects the sustained evolution of Prisma AI and the investments we are making in technology, products, people and global market development.

As we move forward, our objective remains to balance growth with operational discipline, while strengthening the foundation required for sustainable long-term value creation.

## In Closing

Our achievements this year are a testament to the dedication of our global team, our partners and vendors, the trust of our enterprise clients, and the support of our technology partners and shareholders.

We remain steadfast in our commitment to sustainable growth, technological leadership and continuous innovation. Together, we are not merely teaching machines to see the physical world; we are enabling them to understand it, helping organisations make better decisions, protecting communities and powering the future of global enterprise operations.

The journey ahead is significant, and we believe the opportunity for Visual AI is even greater. I thank our employees, customers, partners, shareholders and stakeholders for their continued trust and partnership as we build the next chapter of Prisma AI.

# Key Financial Achievements (2025 - 2026)



Revenue from Operations  
(Rs. In Lakhs)

**111,909.31**

\*Year on year revenue growth is 63.5%



Operating EBITDA Margin

**11.67%**



Profit after Tax  
(Rs. In Lakhs)

**4363.44**

\*Year on year PAT growth is 75.8%



Cash & Cash Equivalents  
(Rs. In Lakhs)

**3525.06**



Earnings Per  
Share (Rs.)

**86.76**

# Key Milestones



**1981**

Founded in Germany by a team of former IBM professionals, establishing the foundation for decades of technology innovation.



**2003**

Delivered early text-recognition solutions, including a landmark project to reconstruct historical Stasi files in Germany digitally.



**2010**

Evolved its technology capabilities toward advanced computer vision, laying the foundation for what would become the Gryphos® platform.



**2000**

Established a strategic association with Patni Computer Systems as an Extended Development Centre, led by Dr Shreeram Iyer.



**2005**

Expanded from text recognition into image recognition, undertaking a global police project to identify stolen artwork.



**2012**

Expanded its portfolio of AI products and secured major contracts, including an intelligent infrastructure project with a European highway authority.

# Key Milestones



**2013**

Prisma Global Limited was incorporated in India, marking a significant step in building the company's technology and business operations in the country.



**2020**

Advanced the Gryphos® platform with 300+ computer vision APIs, alongside major airport deployments and innovations including posture recognition.



**2017**

Established Singapore as the global headquarters, strengthening the company's presence across international markets.



**2024**

Became one of the first companies in India to achieve ISO 42001:2023 certification for AI Management Systems and ISO 27001:2022 certification for Information Security Management Systems.



**2025**

Certified in ISO 27701:2019 for Privacy Information Management, ISO 27017:2015 for Cloud Security, ISO 9001:2015 for Quality Management, ISO 90003:2018 for Software Engineering, ISO 14001:2015 for Environmental Management, ISO 45001:2018 for Occupational Health & Safety, and CMMI Level 3 for Process Improvement.

# Awards

## 2022

- Awarded as World's Best Emerging Brands 2022 by WCRCINT Global.
- Chairman & Group CEO Dr Shreeram Iyer was honoured as World's Greatest Leaders 2021 – 2022 by AsiaOne.
- Prisma AI was awarded as World's Greatest Brands 2021 – 2022 by AsiaOne.

## 2024

- Awarded as the 'Global Firm of the Year in Visual AI 2024' By Indo-European Business Forum

## 2025

- Recognition as a Leading SME of India 2025 in Dun & Bradstreet's 'Rethinking the Future of India's Small and Mid-Sized Businesses' Report.
- Awarded as 'AI Company of the Year' by the WORLD HRD Congress, February 2025.
- Awarded Asia's Best Employer Brand Award, 2025 at the CMO Asia Awards.

## 2026

- STPI Deoghar Felicitated Chairman & Group CEO Dr Shreeram Iyer for his inspiring presence at the AI Impact Pre-Summit and his vision for setting up an AI Facilitation Centre at Deoghar.
- Prisma AI Awarded as "AI Company of the Year 2026" at the Times Aspire National AI & Digital Transformation Awards.
- Chairman & Group CEO Dr Shreeram Iyer was honoured as "AI Leader of the Year 2026."

# Products & Artificial Intelligence

## Our Technology Foundation

**Gryphos**  
by Prisma AI

At the core of Prisma AI's technology ecosystem is Gryphos®, its patented Cognitive Visual AI platform and the foundation for the Company's Visual AI products and applications.

Gryphos® is designed to empower camera networks with intelligence, enabling them to move beyond capturing and recording visual information to recognising, analysing, and understanding people, objects, behaviour, and events within their environment.

The **platform offers 300+ APIs and pre-trained AI engines spanning facial, object, OCR, image and video intelligence**. Through Gryphos®, the Company can analyse and verify faces, objects, text and body behaviour across both live and recorded visual formats. Its capabilities include facial verification, liveness detection, object and activity recognition, motion sensing, behavioural analysis and optical character recognition (OCR), along with cognitive inference and prediction.

Gryphos® uses proprietary visual intelligence techniques to enhance identification, recognition and analysis across a wide range of applications. These capabilities can be deployed across sectors including banking and financial services, security, highways and transportation, automotive, retail, education, real estate and online media, among others.

The platform is designed to be flexible across different camera systems, video formats, and deployment environments. It can be deployed within existing infrastructure, including on-premises and private-cloud environments, allowing organisations to build and expand Visual AI capabilities around their existing technology ecosystem

## From Vision to Intelligence

A key strength of the Gryphos® architecture is its ability to support diverse applications through a common platform. Rather than requiring separate systems for every use case, organisations can configure and extend Visual AI capabilities according to their operational requirements.

This platform-led architecture enables Prisma AI to apply a broad range of Visual AI capabilities across industries while maintaining consistency and scalability across applications.

## From Vision to Intelligence

Prisma AI's approach is built around a simple principle:

Visual systems should not only capture what is happening; they should help organisations understand it.

The Company's Visual AI capabilities enable systems to interpret different dimensions of the physical environment, including faces, objects, text, movement, behaviour and activities, and derive intelligence that can support real-time decisions.

# Products & Artificial Intelligence

These capabilities are applied across four broad areas:

## Safety Intelligence:

Understanding incidents, risks, hazards and safety-related events to support timely intervention.

## Security Intelligence

Strengthening identity, access, surveillance and security through intelligent visual analysis.

## Mobility Intelligence:

Understanding the movement of people and vehicles to support traffic, transportation and mobility operations.

## Operational Intelligence:

Converting visual activity into insights that can support efficiency, compliance, monitoring and decision-making.

This broad application framework allows Prisma AI to address diverse business requirements across industries.

## Our Product Ecosystem

Building on Gryphos®, Prisma AI has developed a portfolio of specialised Visual AI products addressing diverse industry and operational requirements.



Our patented Visual AI platform powering intelligent camera networks with 300+ advanced APIs, forming the foundation of our specialised Visual AI product portfolio.



Facial authentication product providing an additional layer of security for online and ATM transactions.



Facial recognition-based access and login security product designed to strengthen authentication and prevent unauthorised access.



Visual AI-powered traffic intelligence product supporting road safety, traffic enforcement and real-time alerts.



Visual AI product for real-time baggage scanning and threat detection, enhancing airport security and response.



Cognitive Visual AI-powered handwriting intelligence product providing insights into behavioural, emotional and psychosocial patterns.



AI-powered facial identity verification product for secure and reliable digital authentication.

Together, these products form an expanding portfolio built around the common capabilities of Gryphos®, enabling Prisma AI to address specialised requirements across industries while continuing to expand its core platform.

# Partnerships

Prisma AI follows a partnership-led business model, working with partners across sales, technology, implementation, deployment, testing, and customer engagement. These partnerships enable Prisma AI to extend its Visual AI capabilities across diverse industries, markets, and customer ecosystems.

## **Sales Partners**

Sales partners help Prisma AI expand its reach across different ecosystems, industries, and geographies. They identify relevant opportunities, introduce Prisma AI's technology to prospective customers, and support the sales process by taking the solutions to end customers where they have established relationships and domain expertise.

## **Vendor and Implementation Partners**

Vendor and implementation partners support the deployment and delivery of Prisma AI solutions. Their responsibilities may include implementation, system integration, deployment support, testing, User Acceptance Testing (UAT), and other activities required to operationalise solutions at customer sites.

## **Technology and Solution Partners**

Technology and solution partners contribute complementary technologies, platforms, infrastructure, or domain capabilities that can be integrated with Prisma AI's Visual AI solutions to address specific customer requirements.

This partnership ecosystem enables Prisma AI to combine its Visual AI capabilities with market reach, domain expertise, implementation capabilities, and complementary technologies, helping accelerate deployment and deliver solutions across diverse operating environments.

# Our Global Footprint

Prisma AI has a presence across Singapore, India, and the United Kingdom, with partners and alliances extending its reach across international markets.



# Industry Engagements

Prisma AI's Visual AI technologies have been applied across a diverse range of industries and operating environments, addressing requirements across safety, security, mobility, and operational intelligence. From airports and highways to banking, logistics, manufacturing, education, and large public environments, the Company's engagements demonstrate the application of Visual AI to understand people, vehicles, objects, movement, behaviour, text, and events.

## Banking and Financial Services

- Security Solutions for a South American Cryptocurrency Transaction Server
- Banking Security Solutions for a South American BFSI Company



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## Key Visual AI Capabilities:

- Facial authentication
- Digital identity verification
- Customer onboarding
- Video - KYC support
- Liveness detection
- ATM authentication
- Facial transaction authentication
- Digital wallet authentication
- Secure login
- Employee authentication
- Access control
- Suspicious activity monitoring
- Transaction-area surveillance
- Customer identification
- Behavioural analysis
- Fraud prevention support
- Multi-factor authentication
- Physical and digital security

# Industry Engagements

## Aviation

- Airport Security & Lost Baggage Identification for a Western European Country
- Passenger Verification & Access Control for the Largest Airport in Malaysia
- Hygiene and Security Solutions for a Hospitality and Flight Catering Service Provider in Southeast Asia
- Passenger Assistance Through the “Desk of Goodness” Initiative for Multiple Airports in India
- Baggage Tracking & Monitoring for a Leading Airport Operator



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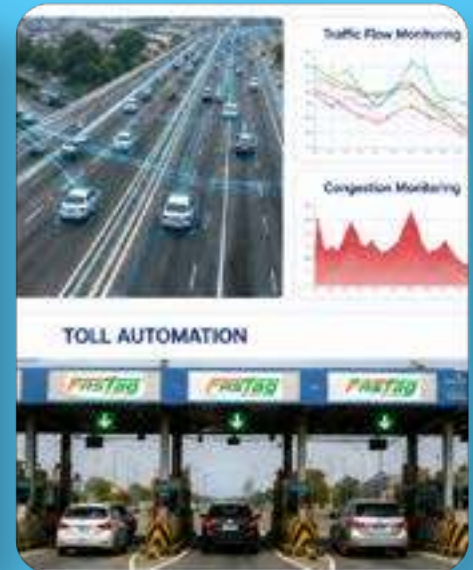
## Key Visual AI Capabilities:

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Baggage tracking and reconciliation</li> <li>• Lost baggage identification</li> <li>• Suspicious baggage detection</li> <li>• Baggage-to-passenger matching</li> <li>• Passenger profiling</li> <li>• Facial identification</li> <li>• Face-as-Boarding-Pass</li> <li>• Passenger identity verification</li> <li>• Liveness detection</li> <li>• Unattended baggage detection</li> <li>• Unidentified object detection</li> <li>• Passenger assistance</li> </ul> | <ul style="list-style-type: none"> <li>• Special-needs passenger identification</li> <li>• People counting</li> <li>• Crowd monitoring</li> <li>• Queue management</li> <li>• Suspicious behaviour detection</li> <li>• Incident detection</li> <li>• Access control</li> <li>• Perimeter security</li> <li>• Airport surveillance</li> <li>• Vehicle monitoring and smart parking</li> <li>• Operational monitoring</li> <li>• Airport catering and kitchen monitoring</li> </ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

# Industry Engagements

## Transportation and Highways

- Highway Monitoring & Traffic Violation Detection Across a European Highway Network
- Smart Road Policing for a Major European Toll-Motorway Operator



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## Key Visual AI Capabilities:

- ANPR
- Vehicle detection
- Vehicle classification
- Vehicle tracking
- Speed violation detection
- Lane violation detection
- Red-light violation detection
- Helmet detection
- Triple-seat detection
- Seatbelt detection
- Mobile-phone-use detection
- Wrong-way driving
- Illegal U-turn detection
- Wrong parking detection
- Accident detection
- Stalled-vehicle detection
- Toll automation
- Traffic-flow monitoring
- Congestion monitoring
- Smart parking
- Stolen-vehicle identification
- Traffic enforcement

# Industry Engagements

## Smart Cities and Public Safety

- Traffic Management and Security Solutions for an East African Country
- Smart Access & Visitor Management for a Major Religious Establishment in India
- Crowd Monitoring, Visitor Intelligence & Security for a Major Religious Establishment



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## Key Visual AI Capabilities:

- People counting
- Crowd-density analysis
- Crowd monitoring
- Queue management
- Facial recognition
- Missing-person identification
- Visitor identification
- Suspicious behaviour detection
- Incident detection
- Public-space surveillance
- Traffic monitoring
- Vehicle identification
- Smart parking
- Parking occupancy monitoring
- Pedestrian monitoring
- Access control
- Perimeter security
- Emergency alerts
- Public infrastructure monitoring
- Behavioural analysis

# Industry Engagements

## Manufacturing

- Inventory Identification & Tracking for Manufacturing & Warehouse Operations for a European Autoparts Manufacturing Company
- Inventory Defect Detection for a Large Manufacturing Company
- Inventory Identification for Manufacturing Operations



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## Key Visual AI Capabilities:

- Inventory identification
- Object identification
- Product recognition
- Visual quality inspection
- Defect detection
- Production-line monitoring
- Equipment monitoring
- Machine-area monitoring
- Asset tracking
- Worker safety monitoring
- PPE compliance
- Employee attendance
- Access control
- Restricted-area monitoring
- Warehouse monitoring
- Operational compliance
- Anomaly detection
- Safety-event detection

# Industry Engagements

## Government And Public Administration

- Image Recognition for Recovery of Stolen Artworks for an International Crime Control Organisation in a European Country
- AI-Powered Road Safety & Traffic Violation Detection for Maharashtra State Police



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## Key Visual AI Capabilities:

- Facial recognition
- Identity verification
- Public surveillance
- Access control
- Perimeter security
- Crowd monitoring
- Missing-person identification
- Object identification
- Document intelligence
- Optical Character Recognition (OCR)
- Image recognition
- Behavioural analysis
- Incident detection
- Traffic enforcement
- Public-safety monitoring
- Evidence generation
- Government infrastructure monitoring
- Restricted-area monitoring
- Visitor management

# Industry Engagements

## Logistics And Supply Chain

- Vehicle Monitoring, ANPR & Container Tracking for a Logistics Company in the Middle East
- Object Identification & Tracking for Large Global Logistics Groups



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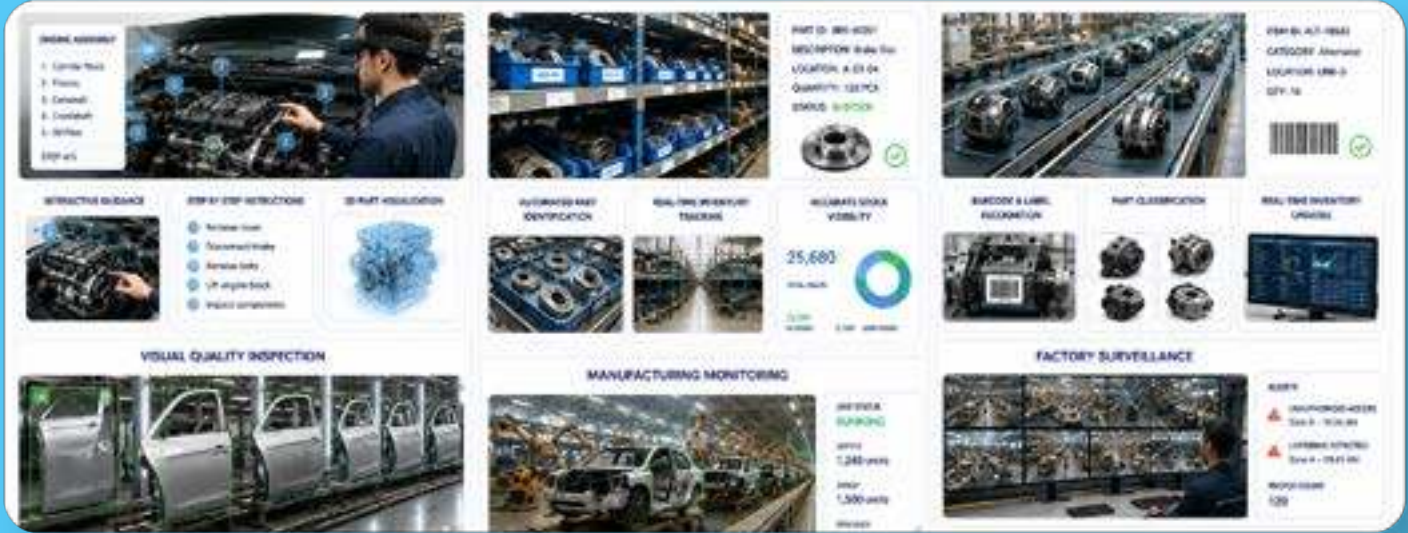
## Key Visual AI Capabilities:

- Vehicle identification
- Vehicle classification
- Container tracking
- Cargo monitoring
- Asset tracking
- Pallet identification
- Inventory identification
- Warehouse monitoring
- Loading and unloading monitoring
- Goods identification
- Unattended-object detection
- Lost-asset identification
- Vehicle movement monitoring
- Logistics-yard surveillance
- Access control
- Perimeter security
- Operational monitoring
- Safety monitoring

# Industry Engagements

## Automotive

- Image Recognition & Augmented Reality for Automotive Training
- Inventory Identification for a European Autoparts Manufacturing Company



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## Key Visual AI Capabilities:

- Vehicle identification
- Vehicle classification
- Number-plate recognition
- Component identification
- Inventory identification
- Visual quality inspection
- Manufacturing monitoring
- Asset tracking
- Object recognition
- Worker safety
- Factory surveillance
- Equipment monitoring
- Parking management
- Access control
- Restricted-area monitoring
- Behaviour monitoring
- Production monitoring

# Industry Engagements

## Media And Publishing

- Interactive Digital Publishing & AR-Based Reader Engagement for a Leading Digital News Platform
- Image Recognition & Augmented Reality for Digital Publishing for a Leading Hindi-Language Newspaper Group
- Interactive Visual Content & Digital Engagement for a Leading Indian Newspaper Group



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## Key Visual AI Capabilities:

- Image recognition
- Text recognition
- Document recognition
- Object recognition
- Visual content recognition
- Image-based search
- Content verification
- Digital content activation
- Augmented reality
- Interactive visual content
- Visual content analytics
- Digital publishing
- Audience engagement
- Content classification
- Image analysis

# Industry Engagements

## Retail And Consumer Experience

- AI-Based Solutions for a Publishing House in Asia
- AR-Powered Branding & Customer Engagement for a Leading Global Fashion Retailer



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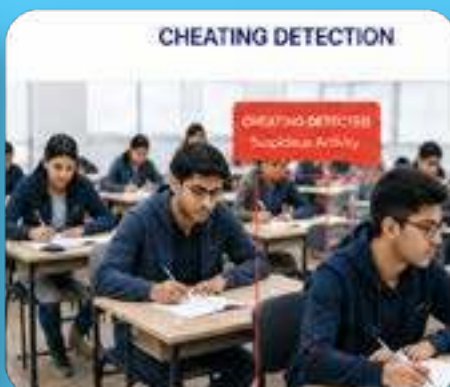
## Key Visual AI Capabilities:

- Customer identification
- Customer counting
- Footfall analysis
- Facial recognition
- Product recognition
- Shelf monitoring
- Inventory monitoring
- Queue monitoring
- Unattended-object detection
- Theft and pilferage detection
- Store surveillance
- Employee monitoring
- Customer behaviour analysis
- Smart checkout support
- Visual product recognition
- AR-based customer engagement
- Operational monitoring
- Access control

# Industry Engagements

## Education

- Traffic Management Solutions for a Prestigious Technology University in Southeast Asia



### Key Visual AI Capabilities:

- Student attendance
- Facial identification
- Campus access control
- Visitor management
- Smart parking
- Vehicle monitoring
- Traffic management
- Cheating detection
- People counting
- Crowd monitoring
- Queue management
- Campus surveillance
- Behaviour monitoring
- Safety monitoring
- Restricted-area monitoring
- Staff attendance
- Incident detection
- Emergency alerts
- Asset monitoring
- Perimeter security

## Sports And Events

- Face-as-Ticket & Facial Event Entry for a Leading Indian Kabaddi Team



### Key Visual AI Capabilities:

- Face-as-Ticket
- Facial registration
- Identity verification
- Contactless entry
- Facial authentication
- VIP identification
- Access control
- People counting
- Crowd-density analysis
- Queue management
- Stadium surveillance
- Perimeter security
- Unattended-object detection
- Suspicious behaviour detection
- Incident detection
- Visitor monitoring
- Real-time security alerts
- Event operations monitoring

# Products And Artificial Intelligence

## Across Industries: From Vision to Intelligence

Across these engagements, Prisma AI's technology demonstrates a common capability: using visual information to understand people, objects, vehicles, text, movement, behaviour, and events, and convert these observations into real-time intelligence.

The Company's documented deployments range from airport security and passenger assistance to highway enforcement, banking authentication, logistics tracking, manufacturing inspection, hospitality monitoring, smart campus management, religious-site crowd intelligence, and event access.

This breadth is enabled by Gryphos®, the Company's patented Visual AI platform, and its portfolio of specialised products, allowing Prisma AI to address diverse industry requirements while building on a common technology foundation.



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# Corporate Information

## Board of Directors

**Dr. Shreeram Subramaniam Iyer**  
Chairman, CEO and Executive Director

**Mr. Amitabh Roy Chowdhury**  
COO and Executive Director

**Mrs. Maryann Iyer**  
Non-Executive Director

**Mrs. Vidhi Dhavade**  
Independent Director

**Mr. Manoj Tande**  
Independent Director

**Mr. Mayur Rondhe**  
Independent Director

## Committees

### Corporate Social Responsibility Committee (CSR)

| Sr. No. | Name                          | Designation |
|---------|-------------------------------|-------------|
| 1       | Dr. Shreeram Subramaniam Iyer | Chairman    |
| 2       | Mr. Amitabh Roy Choudhury     | Member      |
| 3       | Mrs. Maryann Iyer             | Member      |
| 4       | Mrs. Vidhi Dhavade            | Member      |

### Nomination & Remuneration Committee (NRC)

| Sr. No. | Name                      | Designation |
|---------|---------------------------|-------------|
| 1       | Mr. Manoj Tande           | Chairman    |
| 2       | Mr. Amitabh Roy Choudhury | Member      |
| 3       | Mr. Mayur Rondhe          | Member      |
| 4       | Mrs. Vidhi Dhavade        | Member      |

### Audit Committee

| Sr. No. | Name                      | Designation |
|---------|---------------------------|-------------|
| 1       | Mr. Vidhi Dhavade         | Chairman    |
| 2       | Mr. Manoj Tande           | Member      |
| 3       | Mr. Amitabh Roy Choudhury | Member      |

# Corporate Information

## Auditors Details

### **Statutory Auditor:**

M/s. Gujar and Kulkarni,  
Chartered Accountants

[Firm Registration Number: 140182W]

### **Internal Auditor:**

M/s. CNK & Associates LLP,  
Chartered Accountants

[Firm Registration Number: 101961W/W100036]

### **Secretarial Auditor:**

M/s. Nikita Pedhdiya & Associates,  
Company Secretaries

[Firm Registration No. S2015MH327300]

## Debenture Trustee Details

### **MITCON Credentia Trusteeship Services Limited**

(A subsidiary of MITCON Consultancy & Engg.  
Services Ltd.)

Website: [www.mitconcredentia.in](http://www.mitconcredentia.in)

### **Registered Office of the Debenture Trustee**

1402/1403, 14th Floor, Dalamal Tower, B-Wing,  
Free Press Journal Marg, 211, Nariman Point,  
Mumbai – 400021

## Registrar and Transfer Agent (RTA) Details

### **MUFG Intime India Private Limited,**

C101, 247 Park, LBS Marg, Vikhroli West,  
Mumbai 400 083,  
Maharashtra, India.

## Registered Office of the Company.

### **Prisma Global Limited**

501 & 503, Bldg. No. 2, Star Hub C/o Prime Corp  
Park, Andheri (E), Next to ITC Grand Maratha Hotel,  
Sahar Road, Mumbai City, Mumbai, Maharashtra,  
India, 400059.

### **Corporate Identification Number**

U72900MH2013PLC240611

### **Investor Relations**

[investors@prisma.ai](mailto:investors@prisma.ai)

# Statutory Reports

## NOTICE OF 13<sup>TH</sup> ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT 13TH ANNUAL GENERAL MEETING ("AGM") OF THE SHAREHOLDERS OF PRISMA GLOBAL LIMITED WILL BE HELD ON MONDAY, SEPTEMBER 28, 2026, AT 09:00 A.M. IST THROUGH VIDEO CONFERENCING ("VC") / OTHER AUDIO-VISUAL MEANS ("OAVM") FACILITY TO TRANSACT THE FOLLOWING BUSINESS: -

### **ITEM NO. 01:**

To consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended 31st March 2026 and the reports of the Board of Directors and Auditors thereon and the Audited Consolidated Financial Statements of the Company for the financial year ended 31st March 2026 and the reports of the Auditors thereon, and in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolutions:

a. "RESOLVED THAT the Audited Standalone Financial Statement of the Company for the financial year ended 31st March 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

b. "RESOLVED THAT the Audited Consolidated Financial Statement of the Company for the financial year ended 31st March 2026, and the reports of the Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

### **ITEM NO. 02**

#### **APPOINTMENT OF MR. AMITABH ROY CHOWDHURY (DIN: 06484836) AS A DIRECTOR, LIABLE TO RETIRE BY ROTATION**

To consider and if thought fit to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Amitabh Roy Chowdhury (DIN: 06484836), who retires by rotation at this meeting, be and is hereby appointed as a Director of the Company."

### **ITEM NO. 03:**

#### **TO APPOINT THE STATUTORY AUDITOR TO FILL THE CASUAL VACANCY IN THE OFFICE OF STATUTORY AUDITOR FOR FY 2025-26**

To consider and if thought fit to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to sub-section (8) of section 139 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), the appointment of M/s Gujar and Kulkarni, Chartered Accountants (FRN:140182W), as Statutory Auditors of the Company for FY 25-26, made by the Board of Directors at its meeting held on 23rd July 2026 to fill the casual vacancy caused by the resignation of M/s Dixit Dattatray & Associates, Chartered Accountants (FRN: 102665W), the erstwhile Statutory Auditors of the Company for FY 25-26, be and is hereby approved by the members of the Company, to hold office from the date of board resolution until the conclusion of the ensuing Annual General Meeting of the Company, at such remuneration as may be determined by the Board of Directors in consultation with the Statutory Auditors.

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**RESOLVED FURTHER THAT** any of the Directors of the Company be and are hereby severally authorized to sign, execute and file all such documents, forms, applications and writings, and to do all such acts, deeds, matters and things as may be deemed necessary, proper or expedient to give effect to this resolution, and making necessary filings, if any, with the concerned statutory authorities.”

## **ITEM NO. 04:**

### **APPOINTMENT OF M/S PRICE WATERHOUSE CHARTERED ACCOUNTANTS LLP (FRN: 012754/N500016) AS THE STATUTORY AUDITOR OF THE COMPANY**

To consider and if thought fit to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 139, 141, 142 and all other applicable provisions of the Companies Act, 2013, if any, read with the Companies (Audit & Auditors) Rules, 2014, and such other rules made there under, as amended from time to time (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), and pursuant to the recommendation of the Audit Committee and Board of Directors, M/s. Price Waterhouse Chartered Accountants LLP (Firm Registration No. 012754/N500016), be and are hereby appointed as Statutory Auditors of the Company to hold office for a term of five (5) consecutive years from the conclusion of the 13<sup>th</sup> Annual General Meeting until the conclusion of the 18<sup>th</sup> Annual General Meeting of the Company, on such terms and conditions including remuneration as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Board of Directors of the Company;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters, things etc. and take all such steps as may be deemed necessary, proper, expedient or incidental thereto to give effect to this resolution.”

## **SPECIAL BUSINESS:**

## **ITEM NO. 05:**

### **APPROVAL OF ALTERATION OF THE ARTICLES OF ASSOCIATION OF THE COMPANY**

To consider and if thought fit to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 5, 14, 62(1)(b) and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 and other applicable laws, the Articles of Association of the Company be and are hereby further altered by inserting the following new Article numbered as Article 8A immediately after the existing Article 8 or at such other appropriate place as may be determined by the Board of Directors

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## Insertion of Article 8A

*"The Company shall have the power to issue Employee Stock Options ("ESOPs") to eligible employees, directors or other persons, as may be permitted under applicable law, in accordance with Section 2(37), Section 62(1)(b) and other applicable provisions of the Companies Act, 2013, the rules made thereunder and all other applicable laws, rules, regulations, notifications, circulars and guidelines, as amended from time to time, and subject to such approvals, consents and conditions as may be prescribed thereunder."*

**RESOLVED FURTHER THAT** pursuant to the provisions of Sections 5, 14, 161(3) and all other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014 (including any statutory modification(s), amendment(s) or re-enactment thereof for the time being in force), the Articles of Association of the Company be and are hereby further altered by inserting the following new Article numbered as Article **66A**:

## Insertion of Article 66A

*"The Board of Directors shall have the power to appoint Nominee Director(s) on the Board of the Company in accordance with the provisions of the Companies Act, 2013 and other applicable laws."*

**RESOLVED FURTHER THAT** the Board of Directors of the Company (which expression shall be deemed to include any Committee thereof or any person(s) authorised by the Board) be and is hereby authorised to: (a) finalise the amendments to the Articles of Association, including the numbering, sequencing and placement of the altered or newly inserted Articles; (b) make such modifications, additions, deletions or alterations to the proposed amendments as may be required or considered necessary pursuant to the observations or requirements of the Registrar of Companies or any other statutory, regulatory or governmental authority; (c) execute, sign and deliver all deeds, documents, writings, applications, declarations and other instruments as may be necessary or desirable; (d) file the requisite e-forms, returns and documents with the Registrar of Companies and other authorities; and (e) do all such acts, deeds, matters and things and take all such steps as may be necessary, desirable, proper or expedient to give effect to this Resolution and to settle any question, difficulty or doubt that may arise in this regard without requiring any further approval of the Members of the Company."

## ITEM NO. 06:

**APPROVAL OF THE "PRISMA AI - EMPLOYEE STOCK OWNERSHIP PLAN – 2026" ("PRISMA AI ESOP – 2026") AND CREATION, OFFER, ISSUE AND ALLOTMENT OF EMPLOYEE STOCK OPTIONS TO THE ELIGIBLE EMPLOYEES OF THE COMPANY.**

To consider and if thought fit to pass, with or without modification(s), the following resolution as a Special Resolution:

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“RESOLVED THAT pursuant to the provisions of Section 62 and all other applicable provisions, if any, of the Companies Act, 2013 (“Act”) read with Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 (“Rules”) and such other applicable provisions under of Companies Act 2013, the rules made thereunder and any statutory modification(s) or re-enactment(s) thereof for the time being in force, and in accordance with the provisions of the Articles of Association of the Company and subject to such approvals, consents, permissions and sanctions as may be necessary and subject to such conditions and modifications as may be prescribed or imposed while granting such approvals, consents, permissions or sanctions, the consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall be deemed to include any Committee thereof exercising the powers conferred on the Board by this Resolution) to grant, offer, issue and allot employee stock options under the “Prisma AI - Employee Stock Ownership Plan – 2026” (hereinafter referred to as “Prisma AI ESOP – 2026”), exercisable into not exceeding 50,295 (Fifty Thousand Two Hundred Ninety Five Only) Equity Shares of the Company, to or for the benefit of such persons who are in the permanent employment of the Company, including any Director, whether whole-time or otherwise, but excluding Independent Directors of the Company (collectively referred to as the “Employees”), at such exercise price, on such terms and conditions, and in one or more tranches, as may be determined by the Board in accordance with the provisions of Prisma AI ESOP 2026 and applicable law.

RESOLVED FURTHER THAT without prejudice to the generality of the foregoing Resolution, but subject to the terms set out in the Explanatory Statement annexed to this Resolution, which are hereby approved by the Members, and subject to any amendment or modification thereof, the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee thereof) be and is hereby authorised to institute and implement the Prisma AI ESOP 2026 in accordance with the Plan approved by the Members, with the authority to modify the same in such manner as may be deemed fit, and to determine the detailed terms for the grant of Employee Stock Options, including the eligibility of Employees under Prisma AI ESOP 2026, the timing of grant of such options, the number of options to be granted in each tranche, the terms and conditions or combination thereof applicable to such grants, including grants made at different points of time, the manner of administration and implementation of Prisma AI ESOP 2026, the period within which the Employees may exercise the options, the treatment of options in the event of termination, resignation or occurrence of any other specified event, the entitlement to dividend, if any, on the Equity Shares arising upon exercise of the options, and all such other terms and conditions as may be necessary or incidental to the implementation and administration of Prisma AI ESOP 2026 in accordance with the applicable provisions of law.

RESOLVED FURTHER THAT in the event of any corporate action, including but not limited to a rights issue, bonus issue, stock split, consolidation of Equity Shares, merger, demerger, sale of division or any other reorganisation of the capital structure of the Company, the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee thereof) be and is hereby authorized to make such fair and reasonable adjustments to the number of Employee Stock Options granted, the number of Equity Shares covered thereunder, the exercise price and the maximum number of Equity Shares available for grant under the Prisma AI ESOP 2026, as may be necessary or appropriate in accordance with the provisions of Prisma AI ESOP 2026 and applicable laws, so that the rights of the option grantees are not prejudicially affected.

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RESOLVED FURTHER THAT pursuant to the aforesaid authority, where additional Equity Shares are required to be issued to the option grantees for the purpose of giving effect to such corporate action, the maximum number of Equity Shares available under Prisma AI ESOP 2026 shall stand suitably adjusted, and in the event of sub-division or consolidation of the Equity Shares of the Company, the number of Employee Stock Options and/or Equity Shares covered thereunder and the exercise price payable by the option grantees shall automatically stand proportionately adjusted in the same ratio as the existing face value of the Equity Shares bears to the revised face value after such sub-division or consolidation, without affecting any other rights or obligations of the option grantees.

RESOLVED FURTHER THAT the Equity Shares allotted upon exercise of the Employee Stock Options granted under Prisma AI ESOP 2026 shall rank pari passu in all respects with the existing Equity Shares of the Company, including entitlement to dividend and other corporate benefits, except as otherwise provided under applicable law or the terms of issue.

RESOLVED FURTHER THAT the Company shall comply with the applicable accounting standards and accounting policies, as prescribed under applicable laws from time to time in relation to the Plan.

RESOLVED FURTHER THAT the Board (which term shall be deemed to include the Nomination and Remuneration Committee of the Company acting as the Compensation Committee) be and is hereby authorised to establish, bring into effect, interpret, administer and implement Prisma AI ESOP 2026 and to grant, offer, issue and allot Employee Stock Options thereunder, to formulate, amend, modify, vary, alter or revise the terms and conditions of Prisma AI ESOP 2026 and/or the rules framed thereunder from time to time, including amendments relating to the number of Employee Stock Options or Equity Shares to be granted, eligibility criteria, exercise price, vesting conditions, vesting period, vesting schedule, exercise period and other terms of grant, and to suspend, withdraw, rescind, revive or re-introduce Prisma AI ESOP 2026, and to make such other determinations and do all such acts, deeds, matters and things as may be necessary, desirable or expedient for the effective implementation, administration and operation of Prisma AI ESOP 2026, including settling any questions, difficulties or doubts that may arise in relation thereto, without requiring any further approval of the Members, to the extent permitted under applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of its powers conferred by this Resolution to the Nomination and Remuneration Committee acting as the Compensation Committee and/or any Director(s), Key Managerial Personnel, officer(s) or authorized representative(s) of the Company, to the extent permissible under applicable laws, for the purpose of giving effect to Prisma AI ESOP 2026.

RESOLVED FURTHER THAT any Director of the Company and/or the Company Secretary be and is hereby severally authorized to do all such acts, deeds, matters and things and to execute, sign and file all applications, forms, returns, documents, writings and other papers, and to represent the Company before any statutory, regulatory or governmental authority, as may be necessary, desirable or expedient for the purpose of giving effect to this Resolution and the implementation of Prisma AI ESOP 2026."

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## ITEM NO. 07:

### **APPROVAL FOR GRANT OF EMPLOYEE STOCK OPTIONS TO THE ELIGIBLE EMPLOYEES OF THE SUBSIDIARY COMPANY(IES) INCLUDING WHOLLY OWNED SUBSIDIARY COMPANY (IES) OF THE COMPANY UNDER THE "PRISMA AI – EMPLOYEE STOCK OWNERSHIP PLAN, 2026" ("PRISMA AI ESOP 2026")**

To consider and if thought fit to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 62 and all other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 ("Rules") and other applicable provisions of the Act, the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Articles of Association of the Company, and subject to such approvals, consents, permissions and sanctions as may be required from the appropriate regulatory authorities and subject to such terms and conditions as may be prescribed or imposed while granting such approvals, consents, permissions or sanctions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee thereof duly constituted to exercise the powers conferred by this Resolution) to grant, offer, issue and allot Employee Stock Options under the Prisma AI – Employee Stock Ownership Plan, 2026 ("Prisma AI ESOP 2026"), exercisable into such number of Equity Shares of the Company as may be approved under Item No. 06 above, to or for the benefit of such persons who are in the permanent employment of the and/or subsidiary company(ies), including Wholly Owned Subsidiary Company(ies) of the Company, whether existing or future, including any Director, whether whole-time or otherwise, of such subsidiary company(ies), including Wholly Owned Subsidiary Company(ies), but excluding Independent Directors, if any, (hereinafter collectively referred to as the "Employees"), at such exercise price, on such terms and conditions, and in one or more tranches, as may be determined by the Board in accordance with the provisions of Prisma AI ESOP 2026 and applicable laws.

RESOLVED FURTHER THAT in the event of any corporate action, including but not limited to a rights issue, bonus issue, stock split, consolidation of Equity Shares, merger, demerger, sale of division or any other reorganisation of the capital structure of the Company, the Board be and is hereby authorised to make such fair and reasonable adjustments to the number of Employee Stock Options granted, the number of Equity Shares covered thereunder, the exercise price and the number of Equity Shares available for grant to the eligible employees of the subsidiary company(ies), including Wholly Owned Subsidiary Company(ies) under Prisma AI ESOP 2026, as may be necessary or appropriate in accordance with the provisions of Prisma AI ESOP 2026 and applicable laws, so that the rights of the option grantees are not prejudicially affected.

RESOLVED FURTHER THAT where any such corporate action results in the issue of additional Equity Shares or requires adjustment to the number of Employee Stock Options or the exercise price, the Board shall make such proportionate adjustments to the grants made or proposed to be made under Prisma AI ESOP 2026 as it may deem appropriate in accordance with the provisions of Prisma AI ESOP 2026 and applicable laws, without affecting any other rights or obligations of the option grantees.

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RESOLVED FURTHER THAT the Board (which term shall be deemed to include the Nomination and Remuneration Committee of the Company acting as the Compensation Committee) be and is hereby authorised to administer and implement Prisma AI ESOP 2026 in respect of the eligible Employees of the subsidiary company(ies), including Wholly Owned Subsidiary Company(ies), and to grant, offer, issue and allot Employee Stock Options thereunder, to interpret the provisions of Prisma AI ESOP 2026, to formulate, amend, modify, vary, alter or revise the terms and conditions of the grants and/or the rules framed thereunder from time to time, and to do all such acts, deeds, matters and things as may be necessary, desirable or expedient for the effective implementation and administration of Prisma AI ESOP 2026, including settling any questions, difficulties or doubts that may arise in relation thereto, without requiring any further approval of the Members, to the extent permitted under applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of its powers conferred by this Resolution to the Nomination and Remuneration Committee acting as the Compensation Committee and/or any Director(s), Key Managerial Personnel, officer(s) or authorised representative(s) of the Company, to the extent permissible under applicable laws, for the purpose of giving effect to this Resolution.

RESOLVED FURTHER THAT any Director of the Company and/or the Company Secretary be and is hereby severally authorised to do all such acts, deeds, matters and things and to execute, sign and file all applications, forms, returns, documents, writings and other papers, and to represent the Company before any statutory, regulatory or governmental authority, as may be necessary, desirable or expedient for the purpose of giving effect to this Resolution."

## ITEM NO. 08:

**TO AUTHORIZE THE BOARD TO GRANT EMPLOYEE STOCK OPTIONS EQUAL TO OR EXCEEDING ONE PER CENT OF THE ISSUED CAPITAL OF THE COMPANY (AT THE TIME OF GRANT) TO IDENTIFIED ELIGIBLE EMPLOYEES OF THE COMPANY AND SUBSIDIARY COMPANY(IES) INCLUDING WHOLLY OWNED SUBSIDIARY COMPANY(IES) UNDER THE "PRISMA AI - EMPLOYEE STOCK OWNERSHIP PLAN – 2026" ("PRISMA AI ESOP – 2026")**

To consider and if thought fit to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 62 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014, the Articles of Association of the Company, the Prisma AI Global Limited – Employee Stock Ownership Plan, 2026 ("Prisma AI ESOP 2026"), and other applicable laws, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to such approvals, consents, permissions and sanctions as may be necessary from the appropriate statutory and regulatory authorities, the consent of the Members of the Company be and is hereby accorded to the Board of Directors

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of the Company (hereinafter referred to as the "Board", which term shall be deemed to include the Nomination and Remuneration Committee of the Company acting as the Compensation Committee and/or any other Committee authorised by the Board for the administration of Prisma AI ESOP 2026) to grant Employee Stock Options under Prisma AI ESOP 2026 to such identified eligible employee(s) of the Company, its Subsidiary Company(ies), including Wholly Owned Subsidiary Company(ies), where the grant of Employee Stock Options to any such identified employee(s), during any one financial year, equals or exceeds one per cent of the issued Equity Share capital of the Company at the time of grant, on such terms and conditions, including the exercise price, vesting schedule, vesting conditions, exercise period and other terms of grant, as may be determined by the Board in accordance with the provisions of Prisma AI ESOP 2026 and applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to identify the eligible employee(s), determine the number of Employee Stock Options to be granted, the exercise price, vesting conditions, vesting schedule, exercise period and all other terms and conditions governing such grants, and to interpret, administer and implement Prisma AI ESOP 2026 in respect thereof.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things, to execute all such documents, writings, applications, forms and filings, and to settle any questions, difficulties or doubts that may arise in relation to the implementation of this Resolution or Prisma AI ESOP 2026, without requiring any further approval of the Members, to the extent permitted under applicable laws.

RESOLVED FURTHER THAT any Director of the Company and/or the Company Secretary be and is hereby severally authorised to do all such acts, deeds, matters and things and to execute, sign and file all applications, forms, returns, documents and writings as may be necessary or expedient to give effect to this Resolution."

## ITEM NO. 09:

### APPOINTMENT OF INDEPENDENT DIRECTORS OF THE COMPANY

To consider and if thought fit to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and other applicable provisions, if any, of the Companies Act, 2013 read with Schedule IV to the Act and Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), based on the recommendation of the Nomination and Remuneration Committee and Board of Directors, Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863), who has submitted declarations confirming that he meets the criteria for independence as prescribed under section 149(6) of the Companies Act, 2013 along with the Rules made thereunder, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a first term of five years commencing from October 1, 2026 up to September 30, 2031 (both days inclusive).

RESOLVED FURTHER THAT any Director of the company be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents, writings and filings as may be necessary, desirable or expedient for giving effect to this Resolution."

BY ORDER OF THE BOARD OF DIRECTORS  
FOR PRISMA GLOBAL LIMITED

Sd/-  
**SHREERAM SUBRAMANIAM IYER**  
DIRECTOR  
DIN: 02768043

DATE: 28<sup>th</sup> August 2026  
PLACE: Mumbai

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## NOTES –

1.The Ministry of Corporate Affairs (“MCA”) permitted holding of the AGM through VC/OAVM, without physical presence of the Members at a common venue. Accordingly, in compliance with the MCA Circulars, AGM of the Company is being held through VC/OAVM. The Registered Office of the Company shall be deemed to be the venue for the AGM. [General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to “Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013”, General Circular Nos. 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025, collectively referred to as “MCA Circulars”].

Members attending the AGM through VC/OAVM shall be counted for the purpose of determining the quorum.

In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on 28<sup>th</sup> August 2026 (“cut-off date”) will be entitled to vote during the AGM.

Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held through VC/ OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxy(ies) by the Members will not be available for this AGM and hence, the proxy form, attendance slip and route map of AGM are not annexed to this Notice.

2. Explanatory Statement pursuant to the provisions of Section 102 of the Act in respect of Special Business stating material facts and reasons for the proposed resolutions is annexed hereto and forms part of this notice. Further the relevant details as required under Regulations 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking re-appointment at this AGM is annexed to this Notice.

3.In compliance with the applicable provisions of the Act, Rules made thereunder, the Circulars, Notice of the 13<sup>th</sup> AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/ Depositories as on 28<sup>th</sup> August 2026. Members may note that the Annual Report 2025-26 and Notice of AGM will be available at <https://www.prismagl.com/investor-relations> , and on the website of the remote e-voting service provider viz. MUFG Link in MUFG Intime India Pvt Ltd. at <https://instavote.linkintime.co.in>.

4.In compliance with Regulation 36 of Listing Regulations, a letter providing the web-link of the Annual Report 2025-26, is being sent to the Members who have not registered their e-mail address with the Company/Depositories.

5.Physical copy of the Annual Report 2025-26 and the Notice of the 13<sup>th</sup> AGM shall be sent only to those Members who specifically request for the same. Accordingly, Members who wish to obtain a physical copy of the Annual Report for the financial year 2025-26, may write to the Company at [investors@prisma.ai](mailto:investors@prisma.ai) requesting for the same by providing their holding details and DP ID and Client ID/Folio No.

6.Institutional shareholders/Corporate shareholders (i.e. other than individuals, HUFs, NRIs, etc.) are required to send a scanned copy (PDF/JPG Format) of their respective Board Resolution/ Power of Attorney/Authority Letter etc., authorizing their representative to attend the AGM through VC/OAVM on their behalf and to vote through remote e-voting. The said Resolution/ Authorization shall be sent to the Scrutinizer by email from their registered email address to [csrajeshdeepakpalande@gmail.com](mailto:csrajeshdeepakpalande@gmail.com) with a copy marked to [investors@prisma.ai](mailto:investors@prisma.ai). Institutional shareholders/ corporate shareholders 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.

7.Members may join the Annual General Meeting ("AGM") through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM") 15 minutes before the scheduled time of commencement of the AGM and up to 15 minutes after such scheduled time by following the procedure specified in this Notice.

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8.The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, and relevant documents referred to in this Notice will be available electronically for inspection by the Members before as well as during the AGM. Members seeking inspection of such documents can send an email to [investors@prisma.ai](mailto:investors@prisma.ai) .

9.To support the green initiative, Members are requested to register their e-mail addresses with their concerned DPs, in respect of electronic holding. Further, those Members who have already registered their e-mail addresses are requested to keep their e-mail addresses validated/updated with their DPs for all future communications.

10.Members holding Equity Shares in dematerialised form are requested to register or update their postal address, e-mail address, mobile number, Permanent Account Number (PAN), bank account details (including the name of the bank and branch, bank account number, MICR Code and IFSC), nomination details, power of attorney, and any other relevant particulars with their respective Depository Participants ("DPs"), with whom they maintain their demat accounts.

11.Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Secretarial Standard-2 on General Meetings issued by ICSI and Regulation 44 of Listing Regulations (as amended), read with the MCA Circulars, the Company is providing the facility of remote e-voting to its Members in respect of the business to be transacted as mentioned in the Notice of the AGM. For this purpose, the Company has appointed MUFG Intime India Private Limited (RTA) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using a remote e-voting system as well as e-voting during the AGM will be provided by MUFG Intime India Private Limited (RTA) .

12.Members of the Company holding shares as on the cut-off date of Monday, September 21, 2026 (cut-off date not earlier than 7 days before the AGM), may cast their vote by remote e-Voting. A person who is not a member as on the cut-off date should treat this Notice for information purpose only. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-Voting before / during the AGM.

13.However, if you are already registered with MUFG Intime India Private Limited (RTA) for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" or "Physical User Reset Password" option available on <https://in.mpms.mufg.com/>.

14.The remote e-voting period commences on Thursday, September 24, 2026, at 9:00 a.m. (IST) and ends on Sunday, September 27, 2026, at 5:00 p.m. (IST). The remote e-voting module shall be disabled by MUFG Intime India Private Limited (RTA) for voting thereafter. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently. The voting rights of the Members (for voting through remote e-Voting before the AGM and e-Voting during the AGM) shall be in proportion to their share of the paid-up equity share capital of the Company as of the cut-off date i.e. Monday, September 21, 2026. Subject to receipt of the requisite number of votes, the Resolutions passed by remote e-voting are deemed to have been passed as if they have been passed at the AGM i.e., Monday, September 28, 2026. The Notice of the AGM indicating the instructions for the remote e-voting process can be downloaded from the website of the MUFG Intime India Private Limited (RTA) at <https://in.mpms.mufg.com/> or the Company's website <https://www.prismagl.com/investor-relations>.

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## NOTICE OF 13<sup>TH</sup> ANNUAL GENERAL MEETING

15. Members will be provided with the facility for voting through remote electronic voting system during the proceedings at the AGM and Members participating at the AGM, who have not already cast their vote by remote e-Voting, will be eligible to exercise their right to vote at the end of discussion on such resolution(s) upon announcement by the Chairman. Members who have cast their vote on resolution(s) by remote e-Voting prior to the AGM will also be eligible to participate at the AGM through VC/OAVM but shall not be entitled to cast their vote on such resolution(s) again.

16. The e-voting module during the AGM shall be disabled by MUFG Intime India Private Limited (RTA) for voting 15 minutes after the conclusion of the Meeting.

17. As per the provisions of Section 72 of the Act, facility for making nomination is available for the Members in respect of shares held by them. Members holding shares in electronic mode may contact their respective Depository Participant for availing this facility.

18. Rajesh Palande & Co., Practising Company Secretary, has been appointed as the Scrutinizer by the Board for providing a facility to the Members of the Company to scrutinize the remote e-voting process before the AGM as well as remote e-Voting during the AGM in a fair and transparent manner.

19. The Scrutinizer will submit his report to the Chairman, or any other person authorized by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e-voting), within the time stipulated under the applicable laws. The result declared along with the Scrutinizer's report shall be communicated to the stock exchanges on which the shares of the Company are listed, MUFG Intime India Private Limited (RTA), and will also be displayed on the Company's website at <https://www.prismagl.com/investor-relations>.

20. Members are encouraged to submit their questions, if any, in advance concerning the financial statements or any other matter to be placed at the AGM, from their registered email address, mentioning their name, DP ID and Client ID number/folio number, and mobile number, at the Company's email address at [investors@prisma.ai](mailto:investors@prisma.ai) before 5.00 p.m. (IST) on September 20, 2026. Queries that remain unanswered at the AGM will be appropriately responded to by the Company at the earliest, post the conclusion of the AGM.

21. Members who would like to express their views/ ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered email address mentioning their names, DP ID and Client ID/folio number, PAN, and mobile number at [investors@prisma.ai](mailto:investors@prisma.ai) before 5.00 p.m. (IST) on September 20, 2026. Only those Members who have pre-registered themselves as a speaker on the abovementioned email id will be allowed to express their views/ask questions during the AGM. When a pre-registered speaker is invited to speak at the meeting but he / she does not respond, the next speaker will be invited to speak. Accordingly, all speakers are requested to get connected to a device with a video/ camera along with good Internet speed.

The Company reserves the right to restrict the number of questions and number of speakers, as appropriate, for smooth conduct of the AGM.

22. Procedure for registration of e-mail address: The Members who have not yet registered their e-mail address are requested to get their e-mail addresses registered by following the procedure given below:

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i) Members who have not registered their e-mail IDs, are requested to kindly register the same on the website of the Company's RTA agent at the link <https://in.mpms.mufg.com/> as physical copies of AGM Notice as well as the other documents will not be sent to them in physical mode and will be sent only by e-mail, in accordance with the MCA Circulars. Post successful registration of the e-mail, the Member would get soft copy of the AGM Notice and the procedure for e-Voting along with the User ID and Password to enable e-Voting for this AGM. In case of any queries, Member may write to [enotices@in.mpms.mufg.com](mailto:enotices@in.mpms.mufg.com). Members who have not yet registered their e-mail addresses are requested to register the same with their Depository Participants in case the shares are held in dematerialised form and with the Company / RTA in case the shares are held in physical form.

ii) In terms of Regulations 36 and 58 of the SEBI Listing Regulations, a letter providing the weblink, including the exact path where the complete details of the Annual report are available along with a static Quick Response Code has been sent to the Members / Debenture Holders who have not registered their e-mail address with the DPs / Company / RTA.

iii) It is clarified that for permanent registration of e-mail address, the members are requested to register their e-mail address, by contacting Depository Participants and registering e-mail ID and mobile number in demat account, as per the process advised by the Depository Participants.

## **Instructions For Members For Remote E-Voting And Joining General Meeting Are As Under: -**

### **A. Login method for Individual shareholders holding securities in demat mode:**

1. Individual Shareholders holding securities in demat mode with NSDL

#### **METHOD 1 - NSDL OTP based login**

- Visit URL: <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>
- Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
- Enter the OTP received on your registered email ID/ mobile number and click on login.
- Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
- Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

#### **METHOD 2 - NSDL IDeAS facility**

Shareholders registered for IDeAS facility:

- Visit URL: <https://eservices.nsdl.com> and click on "Beneficial Owner" icon under "IDeAS Login Section".
- Enter IDeAS User ID, Password, Verification code & click on "Log-in".
- Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on "Access to e-Voting" under e-Voting services.
- Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

### **Shareholders not registered for IDeAS facility:**

- To register, visit URL: <https://eservices.nsdl.com> and select "Register Online for IDeAS Portal" or click on <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
- Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on "Submit".
- Enter the last 4 digits of your bank account / generate 'OTP'
- Post successful registration, user will be provided with Login ID and password.
- Follow steps given above in points (a-d).



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## METHOD 3 - NSDL e-voting website

- a) Visit URL: <https://www.evoting.nsdl.com>
- b) Click on the "Login" tab available under 'Shareholder/Member' section.
- c) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen & click on "Login".
- d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
- e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

## 2. Individual Shareholders holding securities in demat mode with CDSL

### METHOD 1 - CDSL e-voting page

- a) Visit URL: <https://www.cdslindia.com>.
- b) Go to e-voting tab.
- c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on "Submit".
- d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
- e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

### METHOD 2 - CDSL Easi/ Easiest facility:

#### Shareholders registered for Easi/ Easiest facility:

- a) Visit URL: <https://web.cdslindia.com/myeasitoken/Home/Login> or Visit URL: [www.cdslindia.com](http://www.cdslindia.com), click on "Login" and select "My Easi New (Token)".
- b) Enter existing username, Password & click on "Login".
- c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

#### Shareholders not registered for Easi/ Easiest facility:

- a) To register, visit URL: <https://web.cdslindia.com/myeasitoken/Home/EasiRegistration> / <https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration>.

- b) Proceed with updating the required fields for registration.

- c) Post successful registration, user will be provided username and password on the registered email id. Follow steps given above in points (a-c).

## 3. Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

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- Login to DP website
- After Successful login, user shall navigate through “e-voting” option.
- Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
- Post successful authentication, click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

## **B.Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode.**

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register and vote on InstaVote as under:

### **STEP 1: LOGIN / SIGNUP on InstaVote**

Shareholders registered for INSTAVOTE facility:

a) Visit URL: <https://instavote.linkintime.co.in> & click on “Login” under ‘SHARE HOLDER’ tab.

b) Enter details as under:

- User ID: Enter User ID
- Password: Enter existing Password
- Enter Image Verification (CAPTCHA) Code
- Click “Submit”.

| InstaVote USER ID            | User ID Format                                                                                                      |
|------------------------------|---------------------------------------------------------------------------------------------------------------------|
| NSDL                         | User ID is 8 Character (DP ID followed by 8 Digit Client ID (e.g. IN123456) and 8 digit Client ID (e.g. 12345678)). |
| CDSL                         | User ID is 16 Digit Beneficiary ID.                                                                                 |
| Shares held in physical form | User ID is Event No + Folio no. registered with the Company                                                         |

(Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions")

### **Shareholders not registered for INSTAVOTE facility:**

a) Visit URL: <https://instavote.linkintime.co.in> & click on “Sign Up” under ‘SHARE HOLDER’ tab & register with details as under:

- User ID: Enter User ID
- PAN: Enter your 10-digit Permanent Account Number (PAN) (Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.
- DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)
- Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
  - Shareholders, holding shares in NSDL form, shall provide ‘point 4’ above.
  - Shareholders, holding shares in CDSL form, shall provide ‘point 3’ or ‘point 4’ above.
  - Shareholders, holding shares in physical form but have not recorded ‘point 3’ and ‘point 4’, shall provide their Folio number in ‘point 4’ above

5. Set the password of your choice.

(The password should contain minimum 8 characters, at least one special Character (!#\$%&\*), at least one numeral, at least one alphabet and at least one capital letter).

6. Enter Image Verification (CAPTCHA) Code.

7. Click “Submit” (You have now registered on InstaVote).

Post successful registration, click on “Login” under ‘SHARE HOLDER’ tab & follow steps given above in points (a-b).

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## STEP 2: Steps to cast vote for Resolutions through InstaVote

- A. Post successful authentication and redirection to InstaVote inbox page, you will be able to see the "Notification for e-voting".
- B. Select 'View' icon. E-voting page will appear.
- C. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
- D. After selecting the desired option i.e. Favour / Against, click on 'Submit'.
- E. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

NOTE: Shareholders may click on "Vote as per Proxy Advisor's Recommendation" option and view proxy advisor recommendations for each resolution before casting vote. "Vote as per Proxy Advisor's Recommendation" option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.

Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at [csrajeshdeepakpalande@gmail.com](mailto:csrajeshdeepakpalande@gmail.com) with a copy marked to RTA at [enotices@in.mpms.mufg.com](mailto:enotices@in.mpms.mufg.com) and the company at [investors@prisma.ai](mailto:investors@prisma.ai).

### **Guidelines for Institutional shareholders ("Custodian / Corporate Body/ Mutual Fund")**

#### STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

- A. Visit URL: <https://instavote.linkintime.co.in>
- B. Click on "Sign Up" under "Custodian / Corporate Body/ Mutual Fund"
- C. Fill up your entity details and submit the form.
- D. A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to [insta.vote@linkintime.co.in](mailto:insta.vote@linkintime.co.in).
- E. Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

#### STEP 2 – Investor Mapping

- A. Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- B. Click on "Investor Mapping" tab under the Menu section
- C. Map the Investor with the following details:

- 1) 'Investor ID' – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678; Investor ID for CDSL demat account is 16 Digit Beneficiary ID.
- 2) 'Investor's Name' - Enter Investor's Name as updated with DP.
- 3) 'Investor PAN' - Enter your 10-digit PAN.
- 4) 'Power of Attorney' - Attach Board resolution or Power of Attorney.

NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

Further, Custodians and Mutual Funds shall also upload specimen signatures.

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D.Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the “Report section”.

## **STEP 3 – Steps to cast vote for Resolutions through InstaVote**

The corporate shareholder can vote by two methods, during the remote e-voting period.

### **METHOD 1 - VOTES ENTRY**

- a)Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b)Click on “Votes Entry” tab under the Menu section.
- c)Enter the “Event No.” for which you want to cast vote.  
Event No. can be viewed on the home page of InstaVote under “On-going Events”.
- d)Enter “16-digit Demat Account No.”.
- e)Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link). After selecting the desired option i.e. Favour / Against, click on ‘Submit’.
- f)A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote. (Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

### **METHOD 2 - VOTES UPLOAD**

- a)Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b)After successful login, you will see “Notification for e-voting”.
- c)Select “View” icon for “Company’s Name / Event number”.
- d)E-voting page will appear.
- e)Download sample vote file from “Download Sample Vote File” tab.
- f)Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under “Upload Vote File” option.
- g)Click on ‘Submit’. ‘Data uploaded successfully’ message will be displayed.  
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

NOTE: Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at [csrajeshdeepakpalande@gmail.com](mailto:csrajeshdeepakpalande@gmail.com) with a copy marked to RTA at [enotices@in.mpms.muvg.com](mailto:enotices@in.mpms.muvg.com) and the company at [investors@prisma.ai](mailto:investors@prisma.ai).

### **HELPDESK:**

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at [enotices@in.mpms.muvg.com](mailto:enotices@in.mpms.muvg.com) or contact on: - Tel: 022 – 4918 6000.

### **Individual Shareholders holding securities in demat mode:**

Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

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| Login type                                                         | Helpdesk details                                                                                                                                                                                                         |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual Shareholders holding securities in demat mode with NSDL | Members facing any technical issue in login can contact NSDL helpdesk by sending request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at: 022 - 4886 7000                                       |
| Individual Shareholders holding securities in demat mode with CDSL | Members facing any technical issue in login can contact CDSL helpdesk by sending request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 22 55 33 |

## Forgot Password:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: <https://instavote.linkintime.co.in>

- Click on "Login" under 'SHARE HOLDER' tab.
- Further Click on "forgot password?"
- Enter User ID, select Mode and
- Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".



In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: <https://instavote.linkintime.co.in>

- Click on 'Login' under "Custodian / Corporate Body/ Mutual Fund" tab
- Further Click on "forgot password?"
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

*In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#\$%&\*), at least one numeral, at least one alphabet and at least one capital letter.*

## Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

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## General Instructions - Shareholders

- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

In terms of Ministry of Corporate Affairs (MCA) General Circular No. 03/2025 dated 22.09.2025, the companies can continue to conduct AGMs by VC or OAVM, as per the existing procedural requirements. Till further orders, the relaxations will remain in force.

**Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access InstaMeet facility.**

Login method for shareholders to attend the General Meeting through InstaMeet:

a) Visit URL: <https://instameet.in.mpms.mufg.com> & click on "Login".

b) Select the "Company Name" and register with your following details:

c) Select Check Box - Demat Account No. / Folio No. / PAN

- Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
- Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.
- Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
- Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Email Id with the DP shall enter the Email Id.

d) Click "Go to Meeting"

You are now registered for InstaMeet, and your attendance is marked for the meeting.

## Instructions for shareholders to Speak during the General Meeting through InstaMeet:

a) Shareholders who would like to speak during the meeting must register their request with the company at [investors@prisma.ai](mailto:investors@prisma.ai).

b) Shareholders will get confirmation on first cum first basis depending upon the provision made by the company.

c) Shareholders will receive "speaking serial number" once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.

d) Other shareholder who has not registered as "Speaker Shareholder" may still ask questions to the panellist via active chat-board during the meeting.

*\*Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.*

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## Instructions for Shareholders to Vote during the General Meeting through InstaMeet:

Once the electronic voting is activated during the meeting, shareholders who have not exercised their vote through the remote e-voting can cast the vote as under:

- a) On the Shareholders VC page, click on link “Cast your vote”.
- b) Enter your 16-digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMeet.
- c) Click on 'Submit'.
- d) After successful login, you will see “Resolution Description” and against the same the option “Favour/Against” for voting.
- e) Cast your vote by selecting appropriate option i.e. “Favour/Against” as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under ‘Favour/Against’.
- f) After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on “Save”. A confirmation box will be displayed. If you wish to confirm your vote, click on “Confirm”, else to change your vote, click on “Back” and accordingly modify your vote. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

### Note:

Shareholders/ Members, who will be present in the General Meeting through InstaMeet facility and have not casted 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 facility during the meeting.

Shareholders/ Members who have voted through Remote e-Voting prior to the General Meeting will be eligible to attend/ participate in the General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.

Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience.

Shareholders/ Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.

Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.

### Helpdesk:

Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at [instameet@in.mpms.mufg.com](mailto:instameet@in.mpms.mufg.com) or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

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## **EXPLANATORY STATEMENT AS REQUIRED UNDER SECTION 102 OF THE COMPANIES ACT, 2013**

### **ITEM NO. 03:**

The Board of Directors of the Company appointed M/s Gujar and Kulkarni, Chartered Accountants (FRN:140182W), as a statutory Auditors of the Company for FY 2025-2026, to fill the casual vacancy caused by the resignation M/s Dixit Dattatray & Associates, Chartered Accountants (FRN: 102665W).

Pursuant to the provisions of clause (i) of the Section 139(8) and rules made there under appointment of auditor to fill the casual vacancy caused by the resignation of auditor, such appointment shall be approved by the members of the Company at the general meeting convened within three months.

The Board of Directors, at its meeting held on 23rd July, 2026, appointed M/s Gujar and Kulkarni, Chartered Accountants (FRN:140182W), as the Statutory Auditors of the Company for the financial year 2025-2026, subject to the approval of the Members at the ensuing Annual General Meeting. Accordingly, the approval of the Members is sought for the appointment made by the Board of Directors to fill the casual vacancy in the office of Statutory Auditors of the Company.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any.

### **ITEM NO. 04:**

The Audit Committee and Board has further recommended the appointment of M/s. Price Waterhouse Chartered Accountants LLP , Chartered Accountants (FRN: 012754/N500016 ) for a term of 5 (Five) financial years and to hold office from the conclusion of the 13<sup>th</sup> Annual General Meeting of the Company till the conclusion of the 18<sup>th</sup> Annual General Meeting of the Company to be held for the Financial Year 2030-31, for approval of the members of the Company.

M/s. M/s. Price Waterhouse Chartered Accountants LLP , Chartered Accountants (FRN: 012754/N500016 ) have shared their Eligibility and Consent Letter to act as the Statutory Auditors of the Company and have confirmed that the said appointment, if made, will be in accordance with the conditions prescribed under the Companies, Act 2013 and other applicable rules and regulations.

The Board recommend the resolution at Item No. 04 as an Ordinary Resolution for your approval.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any.

### **ITEM NO. 05:**

The Board of Directors has approved, subject to the approval of the Members, the implementation of "Prisma AI – Employee Stock Ownership Plan – 2026" ("PRISMA AI ESOP – 2026"). As the existing Articles of Association of the Company do not contain an enabling provision empowering the Company to issue Employee Stock Options, it is proposed to insert an appropriate enabling Article authorising the Company to create, grant, offer, issue and allot Employee Stock Options in accordance with the provisions of the Act, the rules framed thereunder and other applicable laws.

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The Board of Directors has further proposed, subject to the approval of the Members, to alter the Articles of Association of the Company by inserting a new enabling provision as Article 66A. As the existing Articles of Association of the Company do not contain a specific provision empowering the Board of Directors to appoint Nominee Director(s) on the Board of the Company, it is proposed to insert an appropriate enabling Article authorising the Board of Directors to appoint Nominee Director(s) on the Board of the Company in accordance with the provisions of the Companies Act, 2013 and other applicable laws. The proposed insertion of Article 66A is intended to provide the requisite enabling provision in the Articles of Association of the Company in respect of such appointment.

Pursuant to the provisions of Sections 5 and 14 of the Act, any alteration of the Articles of Association of a company requires the approval of the Members by way of a Special Resolution. Accordingly, the approval of the Members is sought for alteration of the Articles of Association in the manner set out in the Special Resolution contained at Item No. 5 of the accompanying Notice.

A copy of the existing Articles of Association together with the proposed amendments shall be available for inspection by the Members at the Registered Office of the Company during business hours on all working days up to the date of the General Meeting and shall also be made available for inspection during the meeting. The Board of Directors recommends the Special Resolution set out at Item No. 5 of the accompanying Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any.

## **ITEM NO. 06, 07 & 08:**

The Board of Directors of the Company, at its meeting held on 28<sup>th</sup> August, 2026, approved the Prisma AI – Employee Stock Ownership Plan, 2026 ("Prisma AI ESOP 2026"), subject to the approval of the Members of the Company.

Prisma AI ESOP 2026 has been formulated with the objective of attracting, motivating, rewarding and retaining talented employees and directors of the Company and, where permitted under applicable law and subsidiary company(ies), including Wholly Owned Subsidiary Company(ies). The Plan seeks to foster a sense of ownership amongst eligible employees by aligning their interests with the long-term growth and performance of the Company, thereby enabling the Company to build and retain a committed workforce.

The Nomination and Remuneration Committee of the Board shall act as the Compensation Committee for the purposes of administration and implementation of Prisma AI ESOP 2026 in accordance with the provisions of the Companies Act, 2013.

Pursuant to the provisions of Section 62(1)(b) of the Companies Act, 2013 read with Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 and the applicable provisions of the SEBI (SBEB & SE) Regulations, approval of the Members by way of Special Resolution is required for:

- (i) approval and adoption of Prisma AI ESOP 2026 and creation, offer, issue and allotment of Employee Stock Options to the eligible employees of the Company;
- (ii) extension of the benefits of Prisma AI ESOP 2026 to the eligible employees of the holding company and subsidiary company(ies), including Wholly Owned Subsidiary Company(ies) of the Company; and

# Statutory Reports

(iii) authorising the grant of Employee Stock Options to any identified eligible employee, whether of the Company or subsidiary company(ies), including Wholly Owned Subsidiary Company(ies), where the grant of options during any one financial year equals or exceeds one per cent of the issued Equity Share capital of the Company at the time of grant.

Accordingly, the Special Resolutions set out at Item Nos. 06, 07 and 08 of the accompanying Notice are placed before the Members for their approval.

The Members may note that the Employee Stock Options proposed to be granted to the employees of the subsidiary company(ies), including Wholly Owned Subsidiary Company(ies), if approved under Item No. 07, shall form part of the overall limit of 50,295 (Fifty Thousand Two Hundred Ninety Five Only) Employee Stock Options proposed under Prisma AI ESOP 2026. No separate pool of options is proposed to be created for such employees.

Further, the approval sought under Item No. 08 is an enabling approval in accordance with Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 for grant of Employee Stock Options to any identified eligible employee where such grant, during any one financial year, equals or exceeds one per cent of the issued Equity Share capital of the Company at the time of grant.

The principal terms of Prisma AI ESOP 2026 and the disclosures required under Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 are set out below:

1) The total number of employee stock options to be offered and granted:-

The aggregate number of Employee Stock Options available for grant under Prisma AI ESOP 2026 shall not exceed 50,295 (Fifty Thousand Two Hundred Ninety Five Only), each exercisable into one Equity Share of the Company. The Compensation Committee shall determine the number of Options to be granted to each eligible employee within the overall ceiling.

2) Identification of classes of employees entitled to participate:-

All permanent employees of the Company working in India or out of India and Directors and its subsidiary / associate company(ies,) (present or future) (Excluding such employees and directors who are not entitled to stock options pursuant to the provisions of Companies Act, 2013.

The options granted to an Employee will not be transferable to any person and shall not be pledged, hypothecated, mortgaged or otherwise alienated in any other manner.

3) Requirements of vesting and period of vesting

The Requirements of vesting and period of vesting shall as per grant letter of each identified employee issued by Board of Directors.

4) Maximum period within which the Options shall be vested

The detail of maximum period of vesting of option shall be as per as per grant letter of each identified employee issued by Board of Directors.

5) The exercise price or the pricing formula for arriving at the same

The Exercise Price per Option shall be determined by the Board or the Nomination and Remuneration Committee. The specific Exercise Price shall be intimated to the Option Grantee in the Grant Letter at the time of Grant. Mode and manner of payment of Exercise Price shall be determined by the Board or the Nomination and Remuneration Committee.

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6)The appraisal process for determining the eligibility of employees to the PRISMA AI ESOP -2026

The appraisal process for determining the eligibility of the Employee will be specified by the Board of Directors and will be based on criteria such as the grade of Employee, length of service, performance record, CTC, expected potential contribution by the Employee and/or by any such criteria that may be determined by the Board of Directors in its sole discretion.

7)Exercise period and process of exercise

The Exercise period shall be such as may be specified in the PRISMA AI ESOP Scheme, 2026 from time to time.

8)Maximum number of options, to be offered and issued per employee and in aggregate, if any;

Maximum number of options to be granted to an eligible employee shall be as decided by the Board of Directors.

9)The Lock-in period, if any

The Shares allotted to the Grantees pursuant to Exercise of Options may be subject to such lock-in period from the date of allotment, as decided by the Board or the Nomination and Remuneration Committee.

10) The method which the company shall use to value its options;

As per General practice adopted by Industries in the same field of business.

11) The conditions under which option vested in employees may lapse e.g. in case of termination of employment for misconduct;

On failure to exercise the options within the prescribed time and on such other terms and condition as specified in PRISMA AI ESOP Scheme, 2026.

12) the specified time period within which the employee shall exercise the vested options in the event of a proposed termination of employment or resignation of employee;

The specified period within which the employee shall exercise the options in the event of proposed termination of employment or resignation of employee is as per PRISMA AI ESOP Scheme, 2026.

13) A statement to the effect that the company shall comply with the applicable accounting standards

The Company shall comply with the disclosures, the accounting policies and other requirements as may be prescribed under the ESOP Regulations and other Applicable Laws from time to time. The Board shall have all the powers to take necessary decisions for effective implementation of the PRISMA AI ESOP Scheme, 2026.

Further as per the provisions of Section 62 of Companies Act, 2013 read with Rule 12 (4) of the Companies (Share Capital and Debenture) Rules, 2014, consent of the members of Company required for grant of employee stock options identified employees, during any one year, equal to or exceeding one per cent of the issued capital of the company at the time of grant of option on such terms and conditions as mentioned in the PRISMA AI ESOP 2026.

A copy of PRISMA AI ESOP 2026 shall be available for inspection by the Members in electronic mode from the date of circulation of the Notice up to the date of the Annual General Meeting.

The Board of Directors recommends the Special Resolutions set out at Item Nos. 06, 07 and 08 of the accompanying Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolutions, except to the extent of the Employee Stock Options that may be granted to them under Prisma AI ESOP 2026 in accordance with applicable laws.

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## ITEM NO. 09:

The Board of Directors ("Board"), have recommended appointment of Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863) as an Independent Director with effect from 1<sup>st</sup> October, 2026 to 30<sup>th</sup> September, 2031 under the category of Non-Executive Non-Independent Director on the Board of Company. Accordingly, approval is being sought from the Shareholders of the Company for the appointment of Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863) as Director of the Company.

In connection with the above appointment, the Company has received inter alia the following documents from the appointee:

- 1) A consent to act as a Director
- 2) A confirmation that he is not disqualified for being appointed as a Director in terms of Section 164 of the Act;
- 3) A declaration that he meets the criteria of independence as stipulated under Section 149(6) and Schedule IV of the Act

In the opinion of the Board, Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863) fulfills the conditions as specified in the Act and the Rules framed thereunder for appointment as an Independent Director.

As on date of this Notice, Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863) does not hold by himself or for any other person on a beneficial basis, any Equity Shares in the Company.

Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863) is not inter-se related to any of the Directors or Key Managerial Personnel (including relatives of Directors or Key Managerial Personnel) of the Company. Relevant details relating to the appointment of Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863) as required by the Act, and Secretarial Standard - 2 on General Meetings issued by the Institute of Company Secretaries of India are provided in Annexure - 1 to this Notice.

Having regard to the qualifications, experience and knowledge of Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863), the Board is of the view that his association would be of immense benefit and value to the Company and, therefore, in accordance with the provisions of Section 149 read with Schedule IV to the Act, the Board now seeks to confirm his appointment as an Independent Director and recommends the Resolution to be passed as an Ordinary Resolution.

None of the Directors, Key Managerial Personnel of the Company or their relatives other than Mr. Nielesh Sattish Bharadwaaj (DIN: 07951863) is in any way concerned or interested, financially or otherwise, in the proposed Resolution, set out at Item No. 9 of the Notice.

**BY ORDER OF THE BOARD OF DIRECTORS  
FOR PRISMA GLOBAL LIMITED**

Sd/-  
**SHREERAM SUBRAMANIAM IYER**  
**DIRECTOR**  
**DIN: 02768043**

Date: 28<sup>th</sup> August 2026  
Place: Mumbai

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## ANNEXURE 1

### BRIEF PROFILE OF DIRECTOR BEING APPOINTED / RE-APPOINTED, AS SET OUT IN THIS NOTICE, IN TERMS OF THE SECRETARIAL STANDARDS ON GENERAL MEETINGS (SS-2)

|                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of the Director                                                                                                   | Mr. Nieleesh Sattish Bharadwaj                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| DIN                                                                                                                    | 7951863                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Category & Designation                                                                                                 | Non-Executive & Independent Director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Date of Birth (Age)                                                                                                    | 30th April 1980 (46 Years)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Date of first appointment on the Board                                                                                 | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Brief resume, Qualification(s), Experience and Nature of expertise in specific functional areas, Recognition or awards | <p>B.Com Graduate</p> <p>Seasoned Corporate Travel &amp; Hospitality Professional, Entrepreneur and Business Leader with over two decades of experience across corporate travel, hospitality, business development, hotel contracting, group travel, incentive programs, corporate events and strategic client management. Demonstrated career progression from Sales Executive to Director, followed by successful entrepreneurship through the establishment and management of multiple businesses. Strong track record of building long-term corporate relationships, managing large-scale domestic and international groups, and delivering end-to-end travel and event solutions for corporate clients.</p> |
| Key terms and conditions of appointment / re-appointment                                                               | Appointment for a single term up to 5 consecutive years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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|                                                                                |                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Remuneration sought to be paid                                                 | The remuneration will be paid by way of sitting fees for attending the Board & Committee Meetings as may be decided by the Board of Directors from time to time, within the overall limits prescribed under the Companies Act 2013 and rules made thereunder.                                                                                                                               |
| Remuneration last drawn                                                        | NIL                                                                                                                                                                                                                                                                                                                                                                                         |
| Shareholding in the Company                                                    | NIL                                                                                                                                                                                                                                                                                                                                                                                         |
| Relationship with other Directors / Key Managerial Personnel of the Company    | NA                                                                                                                                                                                                                                                                                                                                                                                          |
| Number of Board Meetings attended during the Financial Year 2026-27 till date. | NA                                                                                                                                                                                                                                                                                                                                                                                          |
| Directorships held in other Companies                                          | Nil                                                                                                                                                                                                                                                                                                                                                                                         |
| Chairmanship/ Membership of Board Committees of other Companies                | Nil                                                                                                                                                                                                                                                                                                                                                                                         |
| Terms and Conditions of appointment/ re appointment                            | <ol style="list-style-type: none"> <li>1. Appointment for a single term up to 5 consecutive years.</li> <li>2. The remuneration will be paid by way of sitting fees for attending the Board &amp; Committee Meetings as may be decided by the Board of Directors from time to time, within the overall limits prescribed under the Companies Act 2013 and rules made thereunder.</li> </ol> |

# Statutory Reports

## Director's Report

To,  
The Member(s),  
Prisma Global Limited (PGL)

Your Directors have pleasure in submitting 13<sup>th</sup> (Thirteenth) Annual Report of the Company together with the Audited Statement of Accounts for the period ended 31<sup>st</sup> March 2026.

### 1. Financial performance summary of the company:

(Amount in Lakhs.)

| PARTICULARS                                      | STANDALONE               |                          | CONSOLIDATED             |                          |
|--------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|                                                  | YEAR ENDED<br>31.03.2026 | YEAR ENDED<br>31.03.2025 | YEAR ENDED<br>31.03.2026 | YEAR ENDED<br>31.03.2025 |
| Total Income                                     | 112,176.52               | 68,261.65                | 112,366.50               | 68,865.70                |
| <b>Profit before Tax (PBT)</b>                   | <b>8,303.93</b>          | <b>3,830.65</b>          | <b>8,363.40</b>          | <b>3,872.02</b>          |
| Less: Current Tax                                | 2,643.33                 | 1,000.00                 | 2,679.68                 | 1,062.70                 |
| Less: Deferred Tax                               | 1,330.04                 | 323.52                   | 1,320.28                 | 326.97                   |
| Less: Excess/Short Provision<br>Written back/off | -                        | -                        | -                        | -                        |
| <b>Profit after Tax (PAT)</b>                    | <b>4,330.56</b>          | <b>2507.13</b>           | <b>4,363.44</b>          | <b>2,482.39</b>          |
| Add: Comprehensive Income                        | 1,004.29                 | 130.19                   | 1,054.21                 | 129.59                   |
| Net Profit available for<br>appropriation        | 5,334.85                 | 2,637.32                 | 5,417.65                 | 2,611.98                 |
| <b>Earnings per share in Rs. (EPS)</b>           | <b>86.1</b>              | <b>49.85</b>             | <b>86.76</b>             | <b>49.36</b>             |

### 2. State of Company's affairs

#### Standalone

The Company has reported total income of Rs. 1,12,176.52 (Rupees in Lakhs) for the current year as compared to Rs. 68,261.65 (Rs in Lakhs) in the previous year. The Net Profit for the year under review amounted to Rs. 4,330.56 (Rs in Lakhs) in the current year as compared to net Profit Rs. 2507.13 (Rs in Lakhs) in the previous year.

#### Consolidated

The Company has reported total income of Rs. 1,12,366.50 (Rupees in Lakhs) for the current year as compared to Rs. 68,865.70 (Rs. in Lakhs) in the previous year. The Profit for the year under review amounted to 4,363.44 (Rs. in Lakhs) in the current year as compared to net profit Rs. 2,482.39 (Rs. in Lakhs) in the previous year.

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## 3. Transfer to reserves

The Company has transferred the surplus profit of Rs. 4,330.56 (Rupees in Lakhs) to the accumulated profit and loss account.

## 4. Dividend

The Directors of the Company has not declared Dividend for the Financial Year ended 31<sup>st</sup> March, 2026.

## 5. Share Capital

The Authorized share capital of the Company stood at Rs. 30,00,00,000 (Rupees Thirty Crores Only) divided into 3,00,00,000 (Three Crores) equity shares having face value of Rs. 10/- each and the paid-up share capital of the Company stood at Rs. 5,02,95,610/- (Rupees Five Crore Two Lakhs Ninety-five Thousand Six Hundred and Ten) divided into 50,29,561/- (Fifty Lakh Twenty Nine Thousand Five Hundred Sixty One) equity shares having face value Rs. 10/- (Rupees Ten Only) each, as on 31<sup>st</sup> March 2026. The Authorized Capital of the Company was increased from Rs. 6, 20, 00,000/- (Rupees Six Crore and Twenty Lakhs) to Rs. 30, 00, 00,000/- (Rupees Thirty Crore) authorized share capital during the year under review. There were no changes in the paid up capital of the Company.

During the year under review, the Company has not issued any shares with differential voting rights or sweat equity or warrants. Further the Company proposes to introduce a Prisma AI - Employee Stock Ownership Plan 2026 ("PRISMA AI - ESOP 2026"), which shall be placed before the Members for their consideration and approval at the ensuing General Meeting.

## 6. Material Changes between the date of the Board report and end of financial year.

During the period between the date of the Board's Report and the end of the financial year, an order was passed by the Regional Director for compounding the default under Section 96 of the Companies Act, 2013, relating to the holding of the Annual General Meeting of the Company for FY 2022-23 beyond the prescribed due date.

## 7. Provision of financial assistance to the employees of the company for the purchase of its own shares.

The company has not provided any financial assistance to its employees as per Section 67 of the Companies Act, 2013 and employees of the company do not exercise any voting right in the company directly or indirectly.

## 8. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

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## 9. Statutory Auditor & Audit Report:

M/s. Dixit Dattatray & Associates, Chartered Accountants (FRN. 102665W), Mumbai, Statutory Auditors hold office till conclusion of the Annual General Meeting to be held in the financial year 2026-27. However, due to a casual vacancy for M/s Dixit Dattatray & Associates, Chartered Accountants (FRN. 102665W), M/s. Gujar and Kulkarni, Chartered Accountants (FRN: 140182W), was appointed as statutory auditors of the Company until the ensuing Annual General Meeting (AGM) of the Company to be held in the calendar year 2026. The auditors have confirmed that, their appointment is in accordance with Section 139 of the Act, and the rules made thereunder and that they are not disqualified under Section 141 of the Companies Act, 2013. Since the term of office of the existing Statutory Auditor of the Company is expiring at the ensuing Annual General Meeting, the Company proposes to appoint M/s. Price Waterhouse Chartered Accountants LLP (Firm Registration No. 012754/N500016) as Statutory Auditor of the company for period of 5 (Five) years from the conclusion of ensuing Annual General Meeting, subject to the approval of the Members at the ensuing Annual General Meeting.

Explanation(s) / Comment(s) to Qualifications, Reservations, Adverse Remarks & Disclaimers made by the Statutory Auditors:

There are following are the qualifications, reservations, adverse remarks and disclaimers of the Statutory Auditors in their report on Standalone & Consolidated Financial Statements for the Financial Year ended March 31, 2026:

- A) Standalone Financial Statements: None
- B) Consolidated Financial Statements: None

## 10. Fraud Reporting:

During the Financial Year 2025-26, the Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company pursuant to provisions of Section 143(12) of the Companies Act, 2013.

## 11. Maintenance of Cost Records

The provisions of Section 148 read with the Companies (Audit and Auditors) Rules, 2014 is not applicable to your Company for the financial year 2025-26. Further, the Central Government of India has neither prescribed the maintenance of Cost records nor recommended cost audit for any of the products of your Company.

## 12. Change in the nature of business :

There has been no change in the business of the company during the financial year ended March 31, 2026.

## 13. Details of Directors or Key Managerial Personnel:

The Board of Directors of the Company comprises of Non-Executive Directors, with rich experience and expertise across a range of fields such as corporate finance, strategic management, accounts, legal, marketing, technical, brand building, social initiative, general management and strategy. All Directors except, Independent Directors, are liable to retire by rotation as per the provisions of the Companies Act, 2013.

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During the financial year 2025-26, following were the changes in the Directors:

- Mr. Mayur Gajanan Rondhe (DIN: 11157817) and Mr. Manoj Gangaram Tande (DIN: 11157805) were appointed as Independent Director by the shareholders in general meeting held on September 29, 2025.
- Mrs. Maryann Shreeram Iyer (DIN: 03010793) who was liable to retire by rotation, was re-appointed by the shareholders in general meeting held on September 29, 2025.

At present Board of Directors comprises of:

1. Mr. Shreeram Subramaniam Iyer - Director
2. Mrs. Maryann Shreeram Iyer - Director
3. Mr. Amitabh Roy Chowdhury - Director
4. Mrs. Vidhi Vinod Dhavade - Independent Director
5. Mr. Manoj Gangaram Tande - Independent Director
6. Mr. Mayur Gajanan Rondhe - Independent Director

## 14. Deposits:

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2026. There were no unclaimed or unpaid deposits as on March 31, 2026.

## 15. Conservation of energy, technology absorption, foreign exchange earnings and outgo:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure -A".

## 16. Corporate Social Responsibility:

The Company is required to constituted Corporate Social Responsibility Committee within purview of Section 135 of the Companies Act, 2013; Further Company has also formulated policy on Corporate Social Responsibility. The details of the same are mentioned in the aforesaid Annual Report of CSR annexed herewith as "Annexure - B".

## 17. Number of meetings of the Board and Committees :

During the year 2025-26, the Board of Directors met 8 times and status of attendance is as follows: –

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| Sr. No. | Date of Board Meeting | Name of directors and whether present for the meeting |                       |                       |                     |                      |                      |
|---------|-----------------------|-------------------------------------------------------|-----------------------|-----------------------|---------------------|----------------------|----------------------|
|         |                       | Shreeram Subrmaniam Iyer                              | Amitabh Roy Chowdhury | Maryaan Shreeram Iyer | Vidhi Vinod Dhavade | Manoj Gangaram Tande | Mayur Gajanan Rondhe |
| 1       | 05/4/2025             | YES                                                   | YES                   | YES                   | YES                 | NA                   | NA                   |
| 2       | 12/6/2025             | YES                                                   | YES                   | YES                   | YES                 | NA                   | NA                   |
| 3       | 16/06/2025            | YES                                                   | YES                   | YES                   | YES                 | NA                   | NA                   |
| 4       | 23/06/2025            | YES                                                   | YES                   | YES                   | YES                 | NA                   | NA                   |
| 5       | 29/07/2025            | YES                                                   | YES                   | YES                   | YES                 | NA                   | NA                   |
| 6       | 31/07/2025            | YES                                                   | YES                   | YES                   | YES                 | NA                   | NA                   |
| 7       | 11/8/2025             | YES                                                   | YES                   | YES                   | YES                 | NA                   | NA                   |
| 8       | 06/9/2025             | YES                                                   | YES                   | YES                   | YES                 | NA                   | NA                   |
| 9       | 06/10/2025            | YES                                                   | YES                   | YES                   | YES                 | YES                  | YES                  |
| 10      | 03/11/2025            | YES                                                   | YES                   | YES                   | YES                 | YES                  | YES                  |
| 11      | 05/12/2025            | YES                                                   | YES                   | YES                   | YES                 | YES                  | YES                  |
| 12      | 12/3/2026             | YES                                                   | YES                   | YES                   | YES                 | YES                  | YES                  |

During the year 2025-26, the Audit Committee met 1 times and status of attendance is as follows –

| Sr. No. | Date of Audit Committee Meeting | Name of directors and whether present for the meeting |                      |                       |
|---------|---------------------------------|-------------------------------------------------------|----------------------|-----------------------|
|         |                                 | Vidhi Vinod Dhavade                                   | Manoj Gangaram Tande | Amitabh Roy Chowdhury |
| 1       | 06/10/2025                      | YES                                                   | YES                  | YES                   |

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During the year 2025-26, the Nomination and Remuneration Committee met 1 time and status of attendance is as follows –

| Sr. No. | Date of Nomination & Remuneration Committee Meeting | Name of directors and whether present for the meeting |                      |                      |                       |
|---------|-----------------------------------------------------|-------------------------------------------------------|----------------------|----------------------|-----------------------|
|         |                                                     | Vidhi Vinod Dhavade                                   | Manoj Gangaram Tande | Mayur Gajanan Rondhe | Amitabh Roy Chowdhury |
| 1       | 06/10/2025                                          | YES                                                   | YES                  | YES                  | YES                   |

During the year 2025-26, the Corporate Social Responsibility Committee met 1 time and status of attendance is as follows –

| Sr. No. | Date of Corporate Social Responsibility Committee Meeting | Name of directors and whether present for the meeting |                       |                       |                     |
|---------|-----------------------------------------------------------|-------------------------------------------------------|-----------------------|-----------------------|---------------------|
|         |                                                           | Shreeram Subrmaniam Iyer                              | Amitabh Roy Chowdhury | Maryaan Shreeram Iyer | Vidhi Vinod Dhavade |
| 1       | 05/12/2025                                                | YES                                                   | YES                   | YES                   | YES                 |

## 18.Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i)in the preparation of the annual accounts for the financial year ended March 31, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(ii)the directors had selected such accounting policies and applied them consistently and made judgments 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 and loss of the company for that period;

(iii)the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv)the directors had prepared the annual accounts on a going concern basis;

(v)the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(vi)the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

# Statutory Reports

## 19. Declaration by Independent Directors

The Company has received necessary declarations from its Independent Directors under Section 149(7) of the Companies Act, 2013 ("The Act"), confirming that he meets the criteria of independence as laid out in Section 149(6) of the said Act and in the opinion of the Board, the Independent Directors fulfill the criteria of Independence. Further, in the opinion of the Board, the Independent Director, appointed on the Board of the Company, during the year under review, possess integrity, expertise and experience, including the proficiency, desired in terms of sub section (1) of Section 150 of the Companies Act, 2013.

Further, Independent Director have affirmed compliances to the code of conduct for independent directors as prescribed in Schedule IV to the Companies Act, 2013 and also to the notification issued by the Ministry of Corporate Affairs (MCA) vide notification no. G.S.R. 804(E) dated October 22, 2019, notifying the provisions effective December 1, 2019 introducing new rules called the Companies (Appointment and Qualification of Directors) Fifth Amendment Rules, 2019.

## 20. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;

The Board on the recommendation of the Nomination and Remuneration Committee has adopted the policy for selection, appointment and remuneration of Directors, Key Managerial Personnel and Senior Management. The Policy is available on Company's website and can be accessed at <https://www.prismagl.com/investor-relations>

During the year under review, the annual performance evaluation of the Board as a whole, as well as performance of all the Directors individually, including Independent Directors was conducted in accordance with the provisions of the Act and criteria adopted by the Board.

## 21. Audit Committee

The Board has constituted the Audit Committee in accordance with the Companies Act, 2013. During the year, the Compositions of Audit Committee are as follows:

| Sr. No. | Name of Members           | Designation          |
|---------|---------------------------|----------------------|
| 1       | Mrs. Vidhi Vinod Dhavade  | Independent Director |
| 2       | Mr. Manoj Gangaram Tande  | Independent Director |
| 3       | Mr. Amitabh Roy Chowdhury | Director             |

# Statutory Reports

## 22. Establishment of Vigil Mechanism

In compliance with provisions of Section 177 of the Companies Act, 2013 your company had adopted Vigil Mechanism Policy on 28<sup>th</sup> April 2024. The Policy is for the Directors and employees to report instances of unethical practices, illegal activities and /or actual or suspected fraud or violation of the Company's Code of Conduct or Ethics Policy to the management of the Company.

The mechanism provides for adequate safeguards against victimization of persons who use such mechanism and makes provisions for direct access to the Board/Chairperson of the Audit Committee in appropriate cases. The said policy is posted on the website of the Company and can be accessed at <https://www.prismagl.com/investor-relations>.

## 23. Disclosure with respect to Directors' and Key Managerial Personnel's remuneration.

The provisions of section 197(12) and Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable.

## 24. Secretarial Audit Report

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Rules made there under, the Company has appointed M/s. Nikita Pedhdiya & Associates to undertake the Secretarial Audit of the Company. The Secretarial Audit Report is annexed as "Annexure C" to this Report. The Secretarial Audit Report does not contain any qualification, reservation, adverse remark, or disclaimer.

## 25. Particulars of loans, guarantees or investments:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

## 26. Annual Return:

As required under Section 92 & 134 of the Act, the Annual Return for the financial year 2025-26, will be available on Company's website and can be accessed at <https://www.prismagl.com/investor-relations>.

## 27. Particulars of Employee:

None of the employees who have worked throughout the year or a part of the Financial Year 2025-26, were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

## 28. Internal Control Systems and their Adequacy:

The Company has existing foundational controls and is actively strengthening its internal financial control framework to fully match the expanding size and scale of its operations. Corrective actions and formalized policies are being implemented to ensure absolute operating effectiveness moving forward.

# Statutory Reports

## 29.Risk Management Framework:

The Company has a robust Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage.

## 30.Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2 is annexed herewith as "Annexure - D" to this report.

## 31.The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year:

During the year under review, i.e. for the financial year 2025-26, no such matter took place.

## 32.Subsidiary Company/ Joint Ventures/ Associate Companies:

As on March 31, 2025, the Company has following Subsidiary Companies. Further Company does not have any Associates or Joint Venture during the aforesaid Financial Year.

| Sr. No | Name of Companies                | Subsidiary/ Associates/<br>Joint Ventures |
|--------|----------------------------------|-------------------------------------------|
| 1      | Snap2life Global Private Limited | Wholly Owned Subsidiary                   |

The Details of Subsidiaries are mentioned in the AOC-1 are annexed herewith as "Annexure - E" to this report

## 33.Prevention of Sexual Harassment of Women at Workplace

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The details regarding complaints received and disposed of during the financial year 2025-26 are as follows:

- (a) Number of complaints of sexual harassment received in the year: Nil
- (b) Number of complaints disposed off during the year: Nil
- (c) Number of cases pending for more than ninety days: Nil

The Company remains committed to providing a safe and respectful workplace for all employees.

# Statutory Reports

## 34. Maternity benefit provided by the company under maternity benefit act 1961:

The Company confirms that it is fully aware of and remains committed to complying with the provisions of the Maternity Benefit Act, 1961. The Company has appropriate systems and policies in place to ensure that all statutory benefits under the Act, including paid maternity leave, continuity of salary and service during the leave period, nursing breaks, and flexible return-to-work arrangements will be extended to eligible women employees as and when applicable. The Company remains committed to fostering an inclusive and legally compliant work environment.

## 35. 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:

During the year under review, i.e. for the financial year 2025-26 no such matter took place.

## 36. Compliance with Secretarial Standards:

During the year under review, the Company has complied with the provisions of the applicable Secretarial Standards issued by Institute of Companies Secretaries of India. The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards (1 & 2) issued by the Institute of Company Secretaries of India and such systems are adequate and operating effectively.

## 37. Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 (the Act), relating to transfer of unclaimed dividend to Investor Education and Protection Fund (IEPF), were not applicable during the year under review.

## 38. Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Central & state Government and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

For and on behalf of the Board of Directors of  
**Prisma Global Limited**

Sd/-

Dr. Shreeram Subramaniam Iyer  
Director  
DIN: 02768043

Amitabh Roy Chowdhury  
Director  
DIN: 06484836

Place: Mumbai

Dated: 28/08/2026

# Statutory Reports

## ANNEXURE – A

Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors

### A) Conservation of energy-

|    |                                                                           |                                                                                                                                                                                                                                      |
|----|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1) | the steps taken or impact on conservation of energy;                      | Using LED Lights to save more usage of energy. Company's operation does not consume significant amount of energy still management took utmost care for conservation of energy therefore there is nothing significant to be reported. |
| 2) | the steps taken by the Company for utilizing alternate sources of energy; | Not applicable, in view of comments in clause (i)                                                                                                                                                                                    |
| 3) | the capital investment on energy conservation equipments;                 | Not applicable, in view of comments in clause (i)                                                                                                                                                                                    |

### (B) Technology absorption -

|    |                                                                                                                          |                                                                                                                                                                                                         |
|----|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1) | the efforts made towards technology absorption;                                                                          | Technology is ever changing, and Board of your Company is aware of the latest working techniques and technologies for optimum utilization of available resources and to improve operational efficiency. |
| 2) | the benefits derived like product improvement, cost reduction, product development or import substitution;               | Cost Reduction due to use of upgraded technologies and avoid chance of errors.                                                                                                                          |
| 3) | in case of imported technology (imported during the last three years reckoned from the beginning of the financial year); | No Technology is imported by Company                                                                                                                                                                    |
| 4) | the expenditure incurred on Research and Development;                                                                    | Rs. 6,469.44 (Rs. In lakhs)                                                                                                                                                                             |

## Statutory Reports

(C) Foreign exchange earnings and Outgo-

During the year, the total foreign exchange used was Rs. 97,689.82/- (In Lakhs) and the total foreign exchange earned was Rs. 1, 11,708.44/- (In Lakhs)

For and on behalf of the Board of Directors

**Prisma Global Limited**

Sd/-

Dr. Shreeram Subramaniam Iyer

Director

DIN: 02768043

Amitabh Roy Chowdhury

Director

DIN:06484836

Place: Mumbai

Date: 28/08/2026

# Statutory Reports

## ANNEXURE – B

### ANNUAL REPORT ON CSR ACTIVITIES

*[Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended.]*

#### 1. Brief outline on CSR Policy of the Company:

This Policy shall be read in line with Section 135 of the Companies Act 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and such other rules, regulations, circulars, and notifications (collectively referred hereinafter as 'Regulations') as may be applicable and as amended from time to time and will, inter-alia, provide for the following:

Establishing a guideline for compliance with the provisions of Regulations to dedicate a percentage of Company's profits for social projects.

Embrace responsibility for the Company's actions and encourage a positive impact through its activities on hunger, poverty, malnutrition, environment, communities and the society.

Creating opportunities for employees to participate in socially responsible initiatives.

#### Key highlights of the CSR activities during the year are listed below: -

Rs. 10.00 Lakhs CSR contribution to ISKCON (Our Company donated as part of commitment to support meaningful community and social welfare).

#### 2. Composition of the CSR Committee:

| 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       | Dr. Shreeram Subramaniam Iyer | Chairman / Executive Director        | 1                                                        | 1                                                            |
| 2       | Mr. Amitabh Roy Chowdhury     | Executive Director                   | 1                                                        | 1                                                            |
| 3       | Mrs. Maryann Shreeram Iyer    | Executive Director                   | 1                                                        | 1                                                            |
| 4       | Mr. Vidhi Vinod Dhavadhe      | Independent Director                 | 1                                                        | 1                                                            |

# Statutory Reports

**3. Provide the 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 details pertaining to Composition of the CSR committee, the CSR Policy and the Annual Action Plan of CSR Projects are available on the Company's website at <https://www.prismagl.com/investor-relations>

**4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of Sub-Rule (3) of Rule 8, if applicable:**

**(a) Average net profit of the Company as per sub-section (5) of Section 135:**

Rs. 24,27,43,848 /-

**(b) Two percent of average net profit of the Company as per sub-section (5) of section 135:**

Rs. 48,54,877 /-

**(c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years:**

NIL

**(d) Amount required to be set off for the financial year, if any:**

NIL

**(e) Total CSR obligation for the financial year [5(b) + 5(c)-5(d)]:**

Rs. 48,54,877 /-

**5. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):** NIL

**(b) Amount spent in Administrative Overheads:** NA

**(c) Amount spent on Impact Assessment, if applicable:** NA

**(d) Total amount spent for the Financial Year [6(a)+6(b)+6(c)]:** NA

**(e) CSR amount spent or unspent for the financial year:** NIL

| Total Amount Spent for the Financial Year | Amount Unspent (in Rs.)                                                          |                  |                                                                                                                |        |                  |
|-------------------------------------------|----------------------------------------------------------------------------------|------------------|----------------------------------------------------------------------------------------------------------------|--------|------------------|
|                                           | Total Amount transferred to Unspent CSR Account as per Section 135(6) of the Act |                  | Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5) of the Act |        |                  |
|                                           | Amount                                                                           | Date of transfer | Name of the Fund                                                                                               | Amount | Date of transfer |
|                                           |                                                                                  |                  |                                                                                                                |        |                  |

**f) Excess amount for set off, if any:** NA

# Statutory Reports

| Sr. No. | Particular                                                                                                  | Amount (in Rs.) |
|---------|-------------------------------------------------------------------------------------------------------------|-----------------|
| (i)     | Two percent of average net profit of the Company as per Section 135(5)                                      |                 |
| (ii)    | Total amount spent for the financial Year                                                                   |                 |
| (iii)   | Excess amount spent for the financial year [(ii)-(i)]                                                       |                 |
| (iv)    | Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any |                 |
| (v)     | Amount available for set-off in succeeding financial years [(iii) – (iv)]                                   |                 |

6. Details of Unspent CSR amount for the preceding three financial years: NIL

(a) Details of Unspent CSR amount for the preceding three financial years: NA

| Sr. No. | Preceding Financial Year | Amount transferred to Unspent CSR Account under Section 135(6) | Balance Amount in Unspent CSR Account under subsection (6) of section 135 | Amount spent in the reporting Financial Year | Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any |                  | Amount remaining to be spent in succeeding financial years | Deficiency, if any |
|---------|--------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------------------------|--------------------|
|         |                          |                                                                |                                                                           |                                              | Amount                                                                                                                      | Date of transfer |                                                            |                    |
|         |                          |                                                                |                                                                           |                                              |                                                                                                                             |                  |                                                            |                    |

7. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: NIL

If Yes, Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

# Statutory Reports

| Sr.<br>No. | Short particulars of the property or asset(s) [including complete address and location of the property] | Pin code of the property or asset(s) | Date of creation | Amount of CSR amount spent | Details of entity/ Authority/ Beneficiary of the registered owner |      |                    |
|------------|---------------------------------------------------------------------------------------------------------|--------------------------------------|------------------|----------------------------|-------------------------------------------------------------------|------|--------------------|
|            |                                                                                                         |                                      |                  |                            | CSR Registration Number, if applicable                            | Name | Registered Address |
| Nil        |                                                                                                         |                                      |                  |                            |                                                                   |      |                    |

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

## 8. Specify the reason(s), if the Company has failed to spend two per cent of the average net profits as per Section 135(5):

Not Applicable

**For and on behalf of the Board of Directors**  
**Prisma Global Limited**

Sd/-

**Dr. Shreeram Subramaniam Iyer**  
Chairman / Director  
DIN: 02768043

**Amitabh Roy Chowdhury**  
Director  
DIN:06484836

Place: Mumbai  
Date: 28/08/2026

# Statutory Reports

## ANNEXURE – C SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,  
The Members  
**Prisma Global Limited**

My report of even date is to be read along with this letter.

(1) It is management's responsibility to identify the Laws, Rules, Regulations, Guidelines and Directions which are applicable to the Company depending upon the industry in which it operates and to comply and maintain those records with same in letter and in spirit. My responsibility is to express an opinion on those records based on my audit.

(2) Maintenance of Secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

(3) I have followed the audit practices and processes 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 processes and practices, I followed provide a reasonable basis for my opinion.

(4) I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

(5) Wherever required I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

(6) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standard is the responsibility of management. My examination was limited to the verification of procedures on test basis.

(7) The Secretarial Audit report is neither an assurance as to the future viability of the company nor the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Nikita Pedhdiya & Associates

Sd/-

Nikita Pedhdiya  
Proprietress  
Place: Mumbai  
Date: 21.08.2026

# Statutory Reports

To,  
 The Members,  
 Prisma Global Limited  
 Mumbai

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Prisma Global Limited (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

The Company's Management is responsible for preparation and maintenance of secretarial and other records and for devising proper systems to ensure compliance with the provisions of applicable laws and Regulations.

Based on my verification of the company's 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 authorized 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 March 31, 2026 generally 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 Prisma Global Limited ("the company") for the financial year for the ended March 31, 2026 according to the provisions of:

- i. The Companies Act, 2013 (as amended) (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- 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. The Company does not have any Overseas Direct Investment and External Commercial Borrowings during the financial year.

Other than fiscal, labour and environment laws applicable to the Company, the following laws/acts are also, inter alia, applicable to the Company:

# Statutory Reports

1. Income Tax Act, 1961
2. Finance Act, 1994
3. Profession Tax Act, 1975
4. The Payment of Bonus Act, 1965
5. The Payment of Wages Act, 1936
6. The Payment of Gratuity Act, 1972
7. The Contract Labour (Regulation & Abolition) Act, 1970
8. Child and Adolescent Labour (Prohibition and Regulation) Act, 1986
9. Sale of Good Act, 1930
10. Employees Provident Funds & Miscellaneous Provisions Act ,1952
11. Shops and Establishments Act, 1948 / Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017
12. Minimum Wages Act, 1948 / Code on Wages, 2019 (as and when enforced)
13. The Employee State Insurance Act, 1948
14. Copyright Act, 2013
15. Sexual Harassment of Women Workspace (Prevention Prohibition and Redressal) Act, 2013
16. Maternity Benefit Act, 1961
17. Equal Remuneration provisions under the Code on Wages, 2019
18. Occupational Safety, Health and Working Conditions Code, 2020 (as and when enforced)
19. Code on Social Security, 2020 (as and when enforced)
20. Industrial Relations Code, 2020 (as and when enforced)
21. Negotiable Instrument Act, 1881
22. The Contract Act, 1872
23. Bombay Stamp Act, 1958
24. Industrial Dispute Act, 1947 (until replaced by Industrial Relations Code, 2020)
25. Energy Conservation Act, 2001
26. Factories Act, 1948
27. The Right to Information Act, 2005
28. Special Economic Zone Act, 2005 (where applicable)
29. Micro, Small and Medium enterprise development Act, 2006
30. Consumer Protection Act, 1986.
31. Trade Mark Act, 1999
32. Customs Act, 1962
33. Information Technology Act, 2000,
34. Patents Act, 1970

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

# Statutory Reports

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 as per Section 149 to meet the minimum requirement of Directors on the Board.

Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that, based on the information provided and the representation made by the Company and also on the review of the compliance certificates/reports taken on record by the Board of Directors of the Company, in my opinion 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

Place: Mumbai

Date: 21<sup>st</sup> August, 2026

For Nikita Pedhdiya & Associates

Sd/

Nikita Pedhdiya

Proprietress

FCS No. 7875; CP No. 14295

UDIN: F007875H001183051

Peer review UI no. S2015MH327300

#This report is to be read with my letter of even date which is annexed as Annexure 'A' and forms an integral part of this report.

# Statutory Reports

## ANNEXURE – D

(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: NA

|                                                                                                                                                                                                                                                                                    |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Sr. No.                                                                                                                                                                                                                                                                            | NIL |
| Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number | NIL |
| Name(s) of the related party                                                                                                                                                                                                                                                       | NIL |
| Nature of relationship                                                                                                                                                                                                                                                             | NIL |
| Nature of contracts/ arrangements/ transactions                                                                                                                                                                                                                                    | NIL |
| Duration of the contracts / arrangements/ transactions                                                                                                                                                                                                                             | NIL |
| Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount                                                                                                                                                                      | NIL |
| Justification for entering into such contracts or arrangements or transactions                                                                                                                                                                                                     | NIL |
| Date of approval by the Board (DD/MM/YYYY)                                                                                                                                                                                                                                         | NIL |
| Amount paid as advances, if any                                                                                                                                                                                                                                                    | NIL |
| Date on which the resolution was passed in general meeting as required under first proviso to section 188 (DD/MM/YYYY)                                                                                                                                                             | NIL |
| SRN of MGT-14                                                                                                                                                                                                                                                                      | NIL |

# Statutory Reports

## 2.Details of material contracts or arrangement or transactions at arm's length basis

| Sr. No.                                                                                                       | 1                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Unique Entity Number                                                                                          | 201816648N                                                                                                                                                                                                                          |
| Name(s) of the related party                                                                                  | Prisma AI Corporation Pte. Ltd                                                                                                                                                                                                      |
| Nature of relationship                                                                                        | Holding Company                                                                                                                                                                                                                     |
| Nature of contracts/ arrangements/ transactions                                                               | Sales Arrangement                                                                                                                                                                                                                   |
| Duration of the contracts / arrangements/ transactions                                                        | Continue Basis                                                                                                                                                                                                                      |
| Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount | The net payments (i.e. payment after deduction of the applicable charges & cost) made by the third party under the service agreements shall be in favour of Holding Company and Holding Company shall remit the same to the Company |
| Date of approval by the Board (DD/MM/YYYY)                                                                    | 11/4/2025                                                                                                                                                                                                                           |
| Amount paid as advances, if any                                                                               | Rs. 1,770.54/- (Rs. In Lakhs)                                                                                                                                                                                                       |

For and on behalf of the Board of Directors

**Prisma Global Limited**

Sd/-  
Dr. Shreeram Subramaniam Iyer  
Director  
DIN: 02768043

Amitabh Roy Chowdhury  
Director  
DIN: 06484836

Place: Mumbai  
Date:28/08/2026

# Statutory Reports

## ANNEXURE – E

### FORM NO. AOC-1

(Pursuant to first proviso to Sub-Section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures

#### Part A – Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Lakhs)

|    |                                                                                                             |                               |
|----|-------------------------------------------------------------------------------------------------------------|-------------------------------|
| 1  | CIN/ any other registration number of subsidiary                                                            | U74120MH2015PTC266070         |
| 2  | Name of the subsidiary                                                                                      | Snap2Life Global Pvt. Limited |
| 3  | Date since when subsidiary was acquired                                                                     | 29/06/2015                    |
| 4  | Provisions pursuant to which the company has become a subsidiary (Section 2(87)(i)/Section 2(87)(ii)        | Section 2(87)(ii)             |
| 5  | Reporting period for the subsidiary concerned, if different from the holding company's reporting period: NA |                               |
|    | From                                                                                                        |                               |
|    | To                                                                                                          |                               |
| 6  | Reporting period for the subsidiary concerned, if different from the holding company's reporting period: NA |                               |
|    | From                                                                                                        |                               |
|    | To                                                                                                          |                               |
| 7  | Total Assets                                                                                                | 1,269.28                      |
| 8  | Total Liabilities                                                                                           | 1,269.28                      |
| 9  | Investments                                                                                                 | 0                             |
| 10 | Turnover                                                                                                    | 913.06                        |
| 11 | Profit Before Taxation                                                                                      | 93.01                         |
| 12 | Tax Expenses                                                                                                | 26.59                         |
| 13 | Profit/(Loss) after Tax                                                                                     | 66.42                         |
| 14 | Other Comprehensive Income                                                                                  | 1.55                          |
| 15 | Proposed Dividend                                                                                           | 0                             |
| 16 | % of shareholding                                                                                           | 100%                          |

# Statutory Reports

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

1. Names of subsidiaries which are yet to commence operations

| Sl. No         | CIN /any other registration number | Names of subsidiaries which are yet to commence operations |
|----------------|------------------------------------|------------------------------------------------------------|
| Not Applicable |                                    |                                                            |

2. Names of subsidiaries which have been liquidated or sold during the year.

| Sl. No         | CIN /any other registration number | Names of subsidiaries |
|----------------|------------------------------------|-----------------------|
| Not Applicable |                                    |                       |

## 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 Lakhs)

| Name of Associates or Joint Ventures                                          | Not Applicable |
|-------------------------------------------------------------------------------|----------------|
| 1. Latest audited Balance Sheet Date                                          |                |
| 2. Date on which the Associate or Joint Venture was associated or acquired    |                |
| 3. Shares of Associate or Joint Ventures held by the company on the year end  |                |
| (a) No. of Shares held                                                        |                |
| (b) Amount of Investment in Associate/Joint Venture                           |                |
| (c) Extent of holding %                                                       |                |
| 4. Description of how there is significant influence                          |                |
| 5. Reason why the associate/joint venture is not consolidated                 |                |
| 6. Net worth attributable to shareholding as per latest audited Balance Sheet |                |
| 7. Profit or Loss for the year                                                |                |
| i. Considered in Consolidation                                                |                |
| ii. Not Considered in Consolidation                                           |                |

# Statutory Reports

## Notes:

1.Names of associates or joint ventureswhich are yet to commenceoperations.

| Sl. No         | CIN /any other registration number | Names of subsidiaries which are yet to commence operations |
|----------------|------------------------------------|------------------------------------------------------------|
| Not Applicable |                                    |                                                            |

2. Names of associates or joint ventureswhich have been liquidated or sold duringthe year.

| Sl. No         | CIN /any other registration number | Names of Associates and Joint Ventures |
|----------------|------------------------------------|----------------------------------------|
| Not Applicable |                                    |                                        |

For and on behalf of the Board of Directors

**Prisma Global Limited**

Sd/-

Dr. Shreeram Subramaniam Iyer  
Director  
DIN: 02768043

Amitabh Roy Chowdhury  
Director  
DIN:06484836

Place: Mumbai  
Date:28/08/2026

# Statutory Reports

## Independent Auditor's Report on the Audit of Standalone Financial Statements

To  
 The Members of  
**Prisma Global Limited**

### **Report on the Audit of Standalone Financial Statements**

#### **Opinion**

We have audited the accompanying standalone financial statements of Prisma Global Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and 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.

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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit, total comprehensive income, changes in equity 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 Companies Act, 2013. Our responsibilities under those Standards 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 together with the ethical requirements that are relevant to our audit of the standalone Financial Statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

#### **Emphasis of Matter – First-time Adoption of Ind AS**

We draw attention to Note No.2 & No.3 to the standalone financial statements, which describes the transition of the Company from the previously applicable Accounting Standards (Indian GAAP) to Indian Accounting Standards (Ind AS) mandated by the Ministry of Corporate Affairs.

The Company has adopted Ind AS from April 1, 2025, with a transition date of April 1, 2024.

These Notes detail the adjustments made by management to restate its Indian GAAP financial statements, including the Balance Sheet as at April 1, 2024, and March 31, 2025, and the Statement of Profit and Loss for the year ended March 31, 2025. Our opinion is not modified in respect of this matter.

# Statutory Reports

## 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 of the current period. 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.

## Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management are responsible for the other information. The other information comprises the information included in the analysis, Board report including Annexures to Board's Report, Business Responsibility Report and shareholder's Information, 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, we conclude that there is no 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 Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these standalone financial statements that give a true and fair view of the Financial Position and Financial Performance 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 of 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.

That Board of Directors are also responsible for overseeing the Company's financial reporting process.

# Statutory Reports

## 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:

Identify and assess the risks of material misstatement of the standalone 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls 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.
- 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.
- 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.

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.

# Statutory Reports

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. 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 of 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 sub-section (11) of section 143 of the Act, we give in the "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, 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 Balance Sheet, the Statement of Profit and Loss (including OCI), the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - (d) In our opinion, the aforesaid Standalone Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015, as amended.
  - (e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
  - (f) 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.
  - (g) 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:

# Statutory Reports

- i.The Company does not have any pending litigations which would impact its financial position
- 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 which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv.(a) Management has represented that, to the best of its knowledge and belief, no funds have been advanced, loaned, or invested (either from borrowed funds or share premium) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding that the Intermediary shall directly or indirectly lend or invest in other entities identified by the Company ("Ultimate Beneficiaries") or provide any guarantee or security on behalf of the Ultimate Beneficiaries.
- (b) Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding that the Company shall directly or indirectly lend or invest in other entities identified by the Funding Party ("Ultimate Beneficiaries") or provide any guarantee or security on behalf of the Ultimate Beneficiaries.
- (c) Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v.The Company has not declared or paid any dividend during the year in compliance with Section 123 of the Act.
- vi.Accounting Software Audit Trail / Edit Log: Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 requires companies to use accounting software with an edit log/audit trail feature. Based on our examination, the Company has used accounting software for maintaining its books of account which does not has a feature of recording audit trail (edit log) facility operating throughout the year.

**For Gujar And Kulkarni**  
Chartered Accountants  
FRN 140182W

Sd/-  
**CA. Sachin Phadke**  
Partner  
M. No. 117084  
UDIN: 26117084UXFWFE1032

Place: Mumbai  
Date: 06/08/2026

# Statutory Reports

## ANNEXURE "A" TO THE AUDITORS' REPORT

**[Referred to in Paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date]**

To the best of our information and according to the explanations given to us, we report that:

i.(a) The Company has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipment.

(b) As informed and explained to us, the management of the Company has physically verified property, plant and equipment of the Company at the reasonable intervals and as informed, no material discrepancies were noticed on such verification. In our opinion, frequency of verification is reasonable having regard to the size of the company and the nature of its assets;

ii.The Company is primarily engaged in IT enabled services. Accordingly it does not hold any physical inventories. Hence the reporting under this clause is not required.

iii. As informed and explained to us, the Company has granted unsecured loans/advances to the parties covered under Section 189 of Companies Act, 2013.The Aggregate amount of advance to related parties balance outstanding at the year end was Rs 46.51 crores. These are prima facie not prejudicial to the company's interest as these are business advances however no schedule of repayment of principal and payment of interest is produced before us, in respect of the advances.

iv.As informed and explained to us, in respect of loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with as applicable.

v.The Company has not accepted any deposits from the public to which the provisions of Sections 73 to 76 of the Companies Act, 2013 and the rules framed there under apply.

vi.To the best of our knowledge and according to the information given to us, the Central Government has not prescribed maintenance of cost records under Section 148 (1) of the Companies Act, 2013 for the Company.

vii. (a) As explained to us, the provisions of the law relating to the Investor Education and Protection Fund are so far not applicable to the Company. As per the records of the Company and as explained to us, the Company is regular in depositing the undisputed statutory dues under the Income Tax Act and other Acts with the appropriate authority. According to the information and explanations given to us, no undisputed amounts payable in respect of such statutory dues were in arrears, as at 31<sup>st</sup> March 2026

(b) According to the records of the Company there are no dues of Sales tax, Income Tax, Customs Duty, Wealth tax, Excise duty or Cess, and Service Tax, which have not been deposited on account of any dispute.

viii.There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year. Hence clause 3(viii) of the Order is not applicable to the company.

# Statutory Reports

ix. In our opinion, and as explained to us, the Company has not defaulted in repayment of dues to any financial institutions including debenture holders or banks during the year under audit.

x. The Company has not raised any money by way of initial public offer or further public offer and term loans taken are applied for the purpose for which it is taken.

xi. Based upon the audit procedures performed and as informed and explained to us by the management of the Company, no instance of material fraud on or by the Company has been noticed or reported during the year under audit.

xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.

xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Notes to the Standalone Financial Statements as required by the applicable accounting standards.

xiv. In our opinion and based on our examination, the company does not have an internal audit system commensurate with the size and nature of its business.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

xvi. According to the information and explanations provided to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

xvii. The Company has not incurred cash losses in the current year and preceding financial year.

xviii. There has been No resignation of the statutory auditors during the year.

xix. On the basis of the financial ratios disclosed in notes to the Standalone Financial Statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying Standalone Financial Statements, our knowledge of the Board of Directors' and management's plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet 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. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

## Statutory Reports

xx. According to the information and explanations given to us and based on our verification of records, the Company has fully spent the mandatory amount required under Section 135 of the Companies Act, 2013 for the financial year. Accordingly, reporting under sub-clauses (a) and (b) of Clause 3(xx) of the Order is not applicable as there are no unspent balances.

xxi. Since this report is issued for Standalone Standalone Financial Statements, clause 3(xxi) is not applicable.

**For Gujar And Kulkarni**

Chartered Accountants

FRN 140182W

Sd/-

**CA. Sachin Phadke**

Partner

M. No. 117084

UDIN: 26117084UXFWFE1032

Place: Mumbai

Date: 06/08/2026

# Statutory Reports

## ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 3 (g) under ‘Report on Other Legal and Regulatory Requirements’ of our report of even date)

### **Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the Internal Financial Control over financial reporting of **Prisma Global Limited** (“the company”) as of 31st March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year then ended.

#### **Management Responsibility for the Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting 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 (the “Guidance Note”) issued by the Institute of Chartered Accountants of India (“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 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 Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note issued by ICAI and the Standards on auditing prescribed under Section 143(10) of the Act, 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 was 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 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 over financial reporting.

# Statutory Reports

## 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 Standalone 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 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 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting 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 the Institute of Chartered Accountants of India.

## For Gujar And Kulkarni

Chartered Accountants

FRN 140182W

Sd/-

**CA. Sachin Phadke**

Partner

M. No. 117084

UDIN: 26117084UXFWFE1032

Place: Mumbai

Date: 06/08/2026

# Statutory Reports

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 Standalone 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 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 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting 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 the Institute of Chartered Accountants of India.

## **For Gujar And Kulkarni**

Chartered Accountants

FRN 140182W

Sd/-

**CA. Sachin Phadke**

Partner

M. No. 117084

UDIN: 26117084UXFWFE1032

Place: Mumbai

Date: 06/08/2026

# Statutory Reports

## Standalone Financial Statement

Prisma Global Limited

Standalone Balance sheet as at March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

| Particulars                                                                                                           | Notes  | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-----------------------------------------------------------------------------------------------------------------------|--------|-------------------------|-------------------------|------------------------|
| <b>Assets</b>                                                                                                         |        |                         |                         |                        |
| <b>1) Non-current assets</b>                                                                                          |        |                         |                         |                        |
| a) Property, plant and equipment                                                                                      | 4      | 361.57                  | 338.23                  | 87.96                  |
| b) Right-of-use assets                                                                                                | 5      | 168.63                  | 318.79                  | 479.76                 |
| c) Other intangible assets                                                                                            | 6      | 12,525.23               | 6,251.55                | 5,121.39               |
| d) Intangible assets under development                                                                                | 7      | 821.05                  | 742.34                  | 723.20                 |
| e) Financial assets                                                                                                   |        |                         |                         |                        |
| i) Investments                                                                                                        | 8      | 1.14                    | 1.03                    | 1.00                   |
| ii) Other financial assets                                                                                            | 9      | 9,421.10                | 7,490.17                | 3,485.66               |
| g) Other non-current assets                                                                                           | 11     | 5,335.73                | 4,596.63                | 2,358.03               |
| <b>Total non-current assets</b>                                                                                       |        | <b>28,634.45</b>        | <b>19,738.74</b>        | <b>12,257.00</b>       |
| <b>2) Current assets</b>                                                                                              |        |                         |                         |                        |
| a) Financial assets                                                                                                   |        |                         |                         |                        |
| i) Trade receivables                                                                                                  | 12     | 21,816.99               | 17,068.69               | 8,959.39               |
| ii) Cash and cash equivalents                                                                                         | 13     | 3,522.28                | 717.62                  | 736.67                 |
| iii) Bank balances other than (ii) above                                                                              | 14     | 5,614.33                | 9,004.00                | 33.35                  |
| iv) Other financial assets                                                                                            | 9      | 7,662.62                | 5,611.11                | 3,573.22               |
| b) Other current assets                                                                                               | 11     | 12,147.24               | 6,043.03                | 4,174.25               |
| <b>Total current assets</b>                                                                                           |        | <b>50,763.46</b>        | <b>38,444.45</b>        | <b>17,476.88</b>       |
| <b>Total assets</b>                                                                                                   |        | <b>79,397.91</b>        | <b>58,183.19</b>        | <b>29,733.88</b>       |
| <b>Equity and liabilities</b>                                                                                         |        |                         |                         |                        |
| <b>Equity</b>                                                                                                         |        |                         |                         |                        |
| a) Equity share capital                                                                                               | 15     | 502.96                  | 502.96                  | 502.76                 |
| b) Other equity                                                                                                       | 16     | 11,385.57               | 6,050.72                | 3,248.53               |
| <b>Total equity</b>                                                                                                   |        | <b>11,888.53</b>        | <b>6,553.68</b>         | <b>3,751.29</b>        |
| <b>Liabilities</b>                                                                                                    |        |                         |                         |                        |
| <b>1) Non-current liabilities</b>                                                                                     |        |                         |                         |                        |
| a) Financial liabilities                                                                                              |        |                         |                         |                        |
| i) Borrowings                                                                                                         | 17     | 7,374.73                | 10,479.57               | 197.74                 |
| ii) Lease liabilities                                                                                                 | 5.1    | -                       | 160.61                  | 321.35                 |
| b) Provisions                                                                                                         | 21     | 10.44                   | 9.02                    | 7.69                   |
| f) Deferred tax liabilities (net)                                                                                     | 10     | 3,339.45                | 1,729.30                | 1,366.67               |
| <b>Total non-current liabilities</b>                                                                                  |        | <b>10,724.62</b>        | <b>12,378.50</b>        | <b>1,893.45</b>        |
| <b>2) Current liabilities</b>                                                                                         |        |                         |                         |                        |
| a) Financial liabilities                                                                                              |        |                         |                         |                        |
| i) Borrowings                                                                                                         | 17     | 23,396.40               | 9,495.97                | 1,347.71               |
| ii) Lease liabilities                                                                                                 | 5.1    | 183.49                  | 171.38                  | 147.07                 |
| iii) Trade payables                                                                                                   | 18     |                         |                         |                        |
| - Total outstanding dues of micro enterprises and small enterprises                                                   |        | 32.84                   | 8.70                    | 6.04                   |
| - Total outstanding dues other than micro enterprises and small                                                       |        | 16,656.80               | 17,328.62               | 17,587.28              |
| iv) Other financial liabilities                                                                                       | 19     | 185.56                  | 160.69                  | 133.24                 |
| b) Other current liabilities                                                                                          | 20     | 15,115.13               | 10,963.52               | 2,818.69               |
| c) Provisions                                                                                                         | 21     | 0.95                    | 3.41                    | 0.78                   |
| d) Current tax liabilities (net)                                                                                      | 22     | 1,213.59                | 1,118.72                | 2,048.33               |
| <b>Total current liabilities</b>                                                                                      |        | <b>56,784.76</b>        | <b>39,251.01</b>        | <b>24,089.14</b>       |
| <b>Total equity and liabilities</b>                                                                                   |        | <b>79,397.91</b>        | <b>58,183.19</b>        | <b>29,733.88</b>       |
| The accompanying material accounting policies and notes form an integral part of the standalone financial statements. | 1 - 43 |                         |                         |                        |

As per our report of even date

For Gujar and Kulkarni

Chartered Accountants

Firm Registration No. 140182W

For and on behalf of Board of Directors of

Prisma Global Limited

CIN: U72900MH2013PLC240611

Sd/-

Sachin Phadke

Partner

M. No. 117084

Place : Mumbai

Date: August 6, 2026

UDIN: 26117084UXFWFE1032

Sd/-

Shreeram Iyer

Director

DIN: 02768043

Place : Mumbai

Date: August 6, 2026

Sd/-

Amitabh Roy Chowdhury

Director

DIN: 06484836

Place : Mumbai

Date: August 6, 2026

# Statutory Reports

Prisma Global Limited

Standalone Statement of Profit and Loss for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

| Particulars                                                                                                                            | Note   | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------------------------------------------------------------------------------------------------|--------|--------------------------------------|--------------------------------------|
| <b>Income</b>                                                                                                                          |        |                                      |                                      |
| I. Revenue from operations                                                                                                             | 23     | 111,708.44                           | 67,822.52                            |
| II. Other income                                                                                                                       | 24     | 468.08                               | 439.13                               |
| III. <b>Total income (I+II)</b>                                                                                                        |        | <b>112,176.52</b>                    | <b>68,261.65</b>                     |
| <b>Expenses</b>                                                                                                                        |        |                                      |                                      |
| (a) Operating expenses                                                                                                                 | 25     | 80,459.51                            | 47,980.79                            |
| (b) Employee benefits expense                                                                                                          | 26     | 258.77                               | 1,691.70                             |
| (c) Finance costs                                                                                                                      | 27     | 3,111.83                             | 1,427.03                             |
| (d) Depreciation and amortisation expenses                                                                                             | 28     | 1,484.28                             | 973.82                               |
| (e) Other expenses                                                                                                                     | 29     | 18,558.20                            | 12,357.66                            |
| <b>Total expenses</b>                                                                                                                  |        | <b>103,872.59</b>                    | <b>64,431.00</b>                     |
| <b>Profit before tax (III-IV)</b>                                                                                                      |        | <b>8,303.93</b>                      | <b>3,830.65</b>                      |
| <b>Income tax expense</b>                                                                                                              |        |                                      |                                      |
| (a) Current tax                                                                                                                        | 30     | 2,643.33                             | 1,000.00                             |
| (b) Deferred tax credit                                                                                                                |        | 1,330.04                             | 323.52                               |
| <b>Total tax expense</b>                                                                                                               |        | <b>3,973.37</b>                      | <b>1,323.52</b>                      |
| <b>Profit for the year (V-VI)</b>                                                                                                      |        | <b>4,330.56</b>                      | <b>2,507.13</b>                      |
| <b>Other comprehensive income</b>                                                                                                      |        |                                      |                                      |
| <b>Items that will not be reclassified to profit or loss:</b>                                                                          |        |                                      |                                      |
| i) Remeasurements of post-employment benefit obligations                                                                               |        | 0.07                                 | (3.80)                               |
| ii) Income tax impact                                                                                                                  |        | (0.02)                               | 0.96                                 |
| <b>Items that will be reclassified to profit or loss:</b>                                                                              |        |                                      |                                      |
| i) Net exchange gain arising on the translation of the financial statements from the functional currency into a presentation currency. |        | 1,004.24                             | 133.03                               |
| <b>Other comprehensive income for the year, net of tax</b>                                                                             |        | <b>1,004.29</b>                      | <b>130.19</b>                        |
| <b>Total comprehensive income for the year</b>                                                                                         |        | <b>5,334.85</b>                      | <b>2,637.32</b>                      |
| <b>Earning per share of face value of ₹ 10/- each</b>                                                                                  |        |                                      |                                      |
| Basic earnings per share ( in ₹)                                                                                                       | 31     | 86.10                                | 49.85                                |
| Diluted earnings per share ( in ₹)                                                                                                     |        | 86.10                                | 49.85                                |
| The accompanying material accounting policies and notes form an integral part of the standalone financial statements.                  | 1 - 43 |                                      |                                      |

As per our report of even date

**For Gujar and Kulkarni**

Chartered Accountants

Firm Registration No. 140182W

**For and on behalf of Board of Directors of**

Prisma Global Limited

CIN: U72900MH2013PLC240611

Sd/-

**Sachin Phadke**

Partner

M. No. 117084

Place : Mumbai

Date: August 6, 2026

UDIN: 26117084UXFWFE1032

Sd/-

**Shreeram Iyer**

Director

DIN: 02768043

Place : Mumbai

Date: August 6, 2026

Sd/-

**Amitabh Roy Chowdhury**

Director

DIN: 06484836

Place : Mumbai

Date: August 6, 2026

# Statutory Reports

Prisma Global Limited

Standalone Statement of Changes in Equity for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

## A) Equity share capital

| Particulars                     | Notes | Amount  |
|---------------------------------|-------|---------|
| As at 1 April 2024              |       | 502.76  |
| Changes in equity share capital | 15    | 0.20    |
| As at 31 March 2025             |       | 502.96  |
| Changes in equity share capital | 15    | -       |
| As at 31 March 2026             |       | 5 02.96 |

## B) Other equity

| Particulars                             | Reserves and Surplus |                   | Other Comprehensive income            |                                      | Total     |
|-----------------------------------------|----------------------|-------------------|---------------------------------------|--------------------------------------|-----------|
|                                         | Securities premium   | Retained earnings | Remeasurement of defined benefit plan | Foreign currency translation reserve |           |
| Balance as at April 1, 2024             | 677.42               | 2,571.11          | -                                     | -                                    | 3,248.53  |
| Profit for the year                     | -                    | 2,507.13          | -                                     | -                                    | 2,507.13  |
| Other comprehensive income for the year | -                    | -                 | (2.84)                                | 133.03                               | 130.19    |
| Total Comprehensive Income for the year | -                    | 2,507.13          | (2.84)                                | 133.03                               | 2,637.32  |
| Shares issued during the year           | 164.87               | -                 | -                                     | -                                    | 164.87    |
| Balance as at March 31, 2025            | 842.29               | 5,078.24          | (2.84)                                | 133.03                               | 6,050.72  |
| Profit for the year                     | -                    | 4,330.56          | -                                     | -                                    | 4,330.56  |
| Other comprehensive income for the year | -                    | -                 | 0.05                                  | 1,004.24                             | 1,004.29  |
| Total Comprehensive Income for the year | -                    | 4,330.56          | 0.05                                  | 1,004.24                             | 5,334.85  |
| Balance as at March 31, 2026            | 842.29               | 9,408.80          | (2.79)                                | 1,137.27                             | 11,385.57 |

The accompanying material accounting policies and notes form an integral part of the standalone financial statements.

As per our report of even date

For Gujar and Kulkarni

Chartered Accountants

Firm Registration No. 140182W

For and on behalf of Board of Directors of

Prisma Global Limited

CIN: U72900MH2013PLC240611

Sd/-

Sachin Phadke

Partner

M. No. 117084

Place : Mumbai

Date: August 6, 2026

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Sd/-

Amitabh Roy Chowdhury

Director

DIN: 06484836

Place : Mumbai

Date: August 6, 2026

# Statutory Reports

Prisma Global Limited

U72900MH2013PLC240611

Standalone Statement of Cashflows for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

| Particulars                                                         | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|---------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Cash flows from operating activities</b>                         |                                      |                                      |
| Profit before tax                                                   | 8,303.93                             | 3,830.65                             |
| <b>Adjustments for:</b>                                             |                                      |                                      |
| Depreciation and amortisation expenses                              | 1,484.28                             | 973.82                               |
| Profit on Sale of Assets                                            | (12.46)                              | -                                    |
| Interest Income                                                     | (444.73)                             | (423.14)                             |
| Finance costs                                                       | 1,640.54                             | 832.87                               |
| <b>Operating profit before working capital changes</b>              | <b>10,971.56</b>                     | <b>5,214.20</b>                      |
| <b>Movements in working capital:</b>                                |                                      |                                      |
| (Increase) in trade receivables                                     | (4,748.30)                           | (8,109.30)                           |
| (Increase) in other financial assets                                | (3,977.35)                           | (6,038.28)                           |
| (Increase) in other assets                                          | (6,843.31)                           | (4,107.38)                           |
| (Decrease) / increase in provisions                                 | (0.97)                               | 0.16                                 |
| (Decrease) in trade payables                                        | (647.68)                             | (256.23)                             |
| Increase in other financial liabilities                             | 24.87                                | 27.45                                |
| Increase in other liabilities                                       | 4,151.61                             | 8,144.83                             |
| <b>Cash generated from operations</b>                               | <b>(1,069.57)</b>                    | <b>(5,124.55)</b>                    |
| Income taxes paid                                                   | (2,505.20)                           | (1,887.28)                           |
| <b>Net cashflows (used in) operating activities (A)</b>             | <b>(3,574.77)</b>                    | <b>(7,011.83)</b>                    |
| <b>Cash flows from investing activities</b>                         |                                      |                                      |
| Purchase of property, plant and equipment                           | (300.33)                             | (324.26)                             |
| Purchase of other intangible assets                                 | (6,471.88)                           | (1,705.75)                           |
| Investment in bank deposits                                         | (5,545.99)                           | (15,532.99)                          |
| Proceeds from bank deposits                                         | 8,886.00                             | 6,680.00                             |
| Sale of property, plant and equipment                               | 249.02                               | -                                    |
| Interest received                                                   | 451.46                               | 263.35                               |
| <b>Net cashflows (used in) investing activities (B)</b>             | <b>(2,731.72)</b>                    | <b>(10,619.65)</b>                   |
| <b>Cash flows from financing activities</b>                         |                                      |                                      |
| Repayment of lease liabilities                                      | (193.16)                             | (183.96)                             |
| Proceeds from issues of shares                                      | -                                    | 165.07                               |
| Proceeds from External commercial borrowings                        | -                                    | 10,342.98                            |
| Proceeds from borrowings from bank and financial institutions       | 288.07                               | -                                    |
| Borrowing cost paid                                                 | (117.62)                             | -                                    |
| Repayment of borrowings from banks                                  | (79.06)                              | (57.79)                              |
| Loans taken from related parties                                    | 14,032.37                            | 5,792.69                             |
| Loans repaid to related parties                                     | (3,224.10)                           | (2,583.04)                           |
| Finance costs paid                                                  | (1,617.28)                           | (795.75)                             |
| <b>Net cashflows generated from financing activities (C)</b>        | <b>9,089.22</b>                      | <b>12,680.20</b>                     |
| <b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b> | <b>2,782.73</b>                      | <b>(4,951.28)</b>                    |
| Cash and cash equivalents at the beginning of the year              | (4,241.93)                           | 733.65                               |
| Effect of exchange difference during the year                       | 30.93                                | (24.30)                              |
| <b>Cash and cash equivalents at the end of the year</b>             | <b>(1,428.27)</b>                    | <b>(4,241.93)</b>                    |

# Statutory Reports

**Prisma Global Limited**  
**U72900MH2013PLC240611**  
**Standalone Statement of Cashflows for the year ended March 31, 2026**  
**All amounts are ₹ in Lakhs unless otherwise stated**

Reconciliation of cash and cash equivalents as per the statement of cash flows  
Cash and cash equivalents as per above comprise of the following:

| Particulars                                 | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|---------------------------------------------|-------------------------|-------------------------|------------------------|
| Cash and cash equivalents (see note no. 13) | 3,522.28                | 717.62                  | 736.67                 |
| Bank overdrafts (see note no. 17)           | (4,950.55)              | (4,959.55)              | (3.02)                 |
| <b>Balances per statement of cash flows</b> | <b>( 1,428.27)</b>      | <b>(4,241.93)</b>       | <b>733.65</b>          |

Refer note 17.2 for reconciliation of changes in liabilities arising from financing activities

The accompanying material accounting policies and notes form an integral part of the standalone financial statements.

The above statement of cash flows has been prepared under the “Indirect Method” as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.

As per our report of even date  
**For Gujar and Kulkarni**  
Chartered Accountants  
Firm Registration No. 140182W

**For and on behalf of Board of Directors of**  
Prisma Global Limited  
CIN: U72900MH2013PLC240611

Sd/-  
**Sachin Phadke**  
Partner  
M. No. 117084  
Place : Mumbai  
Date: August 6, 2026  
UDIN: 26117084UXFWFE1032

Sd/-  
**Shreeram Iyer**  
Director  
DIN: 02768043  
Place : Mumbai  
Date: August 6, 2026

Sd/-  
**Amitabh Roy Chowdhury**  
Director  
DIN: 06484836  
Place : Mumbai  
Date: August 6, 2026

# Statutory Reports

## Prisma Global Limited

### Notes to the Financial Statements as at and for the year ended March 31, 2026

All amounts are in lakhs unless otherwise stated

#### 1. Corporate Information

Prisma Global Limited ("the Company") is a public limited company incorporated on February 19, 2013, and domiciled in India. The Company's registered office is located at 501 & 503, Building No. 2, Star Hub, c/o Prime Corporation Park, Andheri (East), adjacent to ITC Grand Maratha Hotel, Sahar Road, Mumbai – 400059, Maharashtra, India. Prisma Global Limited is a global pioneer in visual artificial intelligence-based solutions, specializing in predictive information technologies, particularly visual AI applications for body behavioral analysis, sentiment analysis, optical character recognition (OCR), as well as image, video, face, and object recognition.

#### 2. Basis of Preparation

In accordance with the notification dated February 16, 2015, issued by Ministry of Corporate Affairs, the Company has voluntarily adopted Indian Accounting Standards notified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") with effect from April 01, 2025. Accordingly, the transition date for adoption of Ind AS is April 1, 2024, for reporting under requirements of the Act.

Up to the year ended March 31, 2025, the Company prepared its financial statements in accordance with the requirements of Companies (Accounting Standards) Rules, 2021 (as amended) ("previous GAAP").

The Financial Statements are presented in Indian Rupees and all amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs up to two decimals, unless otherwise stated.

These Financial Statements have been approved by the Board of Directors of the Company on August 6, 2026.

#### Basis of Accounting

The Company maintains its accounts on accrual basis following historical cost convention, except for certain assets and liabilities that are measured at fair value in accordance with Ind AS.

The Company has prepared the financial statements on the basis that it will continue to operate as a going concern.

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively in the year in which the estimates are revised and in any future periods affected.

#### The areas involving critical estimates or judgements are:

- Determination of useful lives of property, plant and equipment (Refer note 3 (d))
- Impairment test of non-financial assets (Refer note 3 (j))
- Recognition of deferred tax assets (Refer note 3 (c))
- Recognition and measurement of provisions and contingencies (Refer note 3 (i))
- Fair value of financial instruments (Refer note 3 (m))
- Impairment of financial assets (Refer note 3 (l)(ii))
- Measurement of defined benefit obligations (Refer note 3 (k))
- Revenue recognition (Refer note 3 (b))
- Determination of incremental borrowing rate for leases (Refer note 3 (h))
- Provision for expected credit losses of trade receivables (Refer note 3 (l)(ii))
- Determination of functional currency (Refer note 3 (o))

# Statutory Reports

## 3. Material Accounting Policies

### a) Current versus 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 to the Companies Act 2013. 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.

Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the company has ascertained its operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities. Advance tax paid is classified as non-current assets.

### b) Revenue from contract with customers

#### i. Sales of services

The Company derives revenue by delivering visual artificial intelligence based solutions to customers.

Revenues from contracts with customers are recognized when the contract has been approved, in writing, by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable and upon transfer of control of promised services ("performance obligations") to customers in an amount that reflects the consideration the Company has received or expects to receive in exchange for these services ("transaction price"). When there is uncertainty as to collectability, revenue recognition is postponed until such uncertainty is resolved.

The Company assesses the services promised in a contract with a customer and identifies a single performance obligation therein. Accordingly, the transaction price is not required to be allocated across multiple performance obligations. The Company recognises revenue from its contract with customers where the customer obtains a "right to access" over the access period.

Based on the assessment of contractual arrangements, there are no discounts, rebates, incentives, or other forms of variable consideration applicable to the revenue recognized during the reporting period.

The Company does not have any contracts where the period between the transfer of the promised services to the customer and payment by the customer exceeds one year. As a consequence, the Company does not adjust any of the transaction prices for a significant financing component or time value of money.

#### ii. Contract balances

Trade receivables are the Company's right to consideration that is unconditional i.e., only the passage of time is required before payment of consideration is due and the amount is billable.

Unbilled revenue, comprising revenues recognized in excess of amounts billed to customers under the contract, is presented as a financial asset when the right to consideration is unconditional and is due only upon the passage of time.

Amounts billed in advance of services to be performed are classified as deferred revenue.

Advance from customers represents a contract liability and is the obligation to transfer services to a customer for which the Company has received consideration from the customer.

Deferred contract costs are incremental costs of fulfilling a contract which are recognized as assets and amortized over the term of the contract.

Trade receivables and unbilled revenues are presented net of impairment, if any, in the balance sheet.

# Statutory Reports

## c) Taxes

### i. Current Tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. Current income taxes are recognized in the statement of profit and loss except to the extent that the tax relates to items recognized outside profit and loss, either in other comprehensive income or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

### ii. Deferred Tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and unused tax losses, to the extent that the entity has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilized. Unrecognized deferred tax assets are reassessed at the end of each reporting period and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the end of each reporting period.

Deferred tax relating to items recognized outside profit and loss is recognized outside profit and loss. Deferred tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

### d) Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to initial recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning.

The Company provides depreciation on Written down value (WDV) basis on all assets over useful life prescribed in schedule II to the Companies Act, 2013.

# Statutory Reports

| Category of Assets    | Useful life |
|-----------------------|-------------|
| Office Equipment      | 15 years    |
| Furniture & Fixtures  | 10 years    |
| Computer              | 3 years     |
| Telephone Instruments | 15 years    |
| Vehicles              | 8 years     |

Right-of-use assets are depreciated over the shorter period of the lease term and the useful life of the underlying asset.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the assets.

## e)Other intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

An item of intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gains or losses arising from derecognition are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

## Amortization methods and periods

The Company amortizes intangible assets with a finite useful life using the written down value over the following periods:

| Category of Assets   | Useful life |
|----------------------|-------------|
| Computer Software    | 6 years     |
| AI Platform          | 10 years    |
| Patents & Copyrights | 10 years    |

# Statutory Reports

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.

## f)Intangible Assets under Development

Expenditure on intangible assets eligible for capitalization are carried as intangible assets under development where such assets are not yet ready for their intended use.

## g)Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset, until such time as the asset is substantially ready for its intended use or sale. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Investment income earned from the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

## h)Leases

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

### Right of use assets

The Company recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date, and less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

| Category of lease | Useful life |
|-------------------|-------------|
| Premises          | 5 years     |

The right-of-use assets are also subject to impairment.

### Lease liabilities

At the commencement date of the lease, the Company recognizes lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

# Statutory Reports

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

## **Short-term leases and leases of low-value assets**

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognized as expense on a straight-line basis over the lease term.

## **i) Provisions and contingencies**

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities exist when there is a possible obligation arising from past events, the existence of which will be confirmed only 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 arises from past events where it is either not probable that an outflow of resources will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

## **j) Impairment of non-financial assets**

Management performs impairment assessment at the cash-generating unit ("CGU") level annually or whenever there are changes in circumstances or events indicate that the carrying value of the property, plant and equipment may have suffered an impairment loss.

When indicators of impairment exist, the recoverable amount of each CGU is determined based on value-in-use computations. The key assumptions in the value-in-use computations are the projected revenue growth, EBITDA margins, and the discount rate.

## **k) Retirement and other employee benefits**

The Company operates only one defined benefit plan for its employees, referred to as the Gratuity plan. The costs of providing this benefit are determined on the basis of actuarial valuation at each year's end. The actuarial valuation is carried out using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, are recognized immediately in the balance sheet with a corresponding debit or credit through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to profit and loss in subsequent periods.

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Interest is calculated by applying the discount rate to the defined benefit liability. The Company recognizes the following changes in the defined benefit obligation under 'employee benefit expense' in profit and loss:

- Service costs comprising current service costs, past service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income

Employees are entitled to leave benefits in accordance with the Company's leave policy. Leave accrues at the rate prescribed under the policy and is available for utilization during the year. Unutilized leave balances lapse at the end of the year and are not carried forward to subsequent periods.

Employees are entitled to encashment of accrued and unutilized leave balances upon cessation of employment in accordance with the terms of the Company's leave policy. Leave encashment payments, if any, are recognized in the Statement of Profit and Loss when paid or payable in accordance with the Company's policy.

## Short-term benefits

Salaries, wages, and other short-term benefits, accruing to employees are recognized at undiscounted amounts in the period in which the employee renders the related service.

## I) Financial instruments

### i. Financial Assets

#### Initial recognition

With the exception of trade receivables that do not contain a significant financing component, the Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price determined under Ind AS 115.

#### Subsequent measurement

Financial assets at amortized cost

A 'financial asset' is measured at the amortized cost if both the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the profit or loss. Gains/losses arising from modification of contractual terms are included in profit or loss as a separate line item.

#### Financial assets at fair value through profit or loss (FVTPL)

Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model. Financial assets at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value, including interest income, recognized in the statement of profit and loss.

#### Derecognition

On de-recognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognized in profit and loss.

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## ii. Impairment of financial assets

The Company assesses at each balance sheet date whether there is any objective evidence that a financial asset is impaired. The Company recognizes an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flow will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognized in two stages. For credit exposures, for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognized for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

For trade receivables, the Company applies a simplified approach in calculating ECLs. Therefore, the Company does not track changes in credit risk but instead recognizes a loss allowance based on lifetime ECLs at each reporting date.

The Company considers a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements made by the Company. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flow.

## iii. Financial liabilities

### Initial recognition

All financial liabilities are recognized initially at fair value plus in the case of financial liabilities not at fair value through profit and loss, directly attributable transaction costs.

### Subsequent measurement

#### Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value, including interest expense, recognized in the statement of profit and loss.

#### Financial Liabilities at amortized cost

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss. Gains/ losses arising from modification of contractual terms are included in profit or loss as a separate line item.

### Derecognition

A financial liability is de-recognized when the obligation under the liability is discharged, cancelled, or expired. On de-recognition of a financial liability in its entirety, the difference between the carrying amount and the sum of the consideration paid is recognized in profit and loss.

## m) Fair value measurement

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

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All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1- Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

## n)Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of parent company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders of the parent company and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

## o)Foreign Currency Transactions

### Functional Currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Company assessed its currency of the primary economic environment ("the functional currency") as United States Dollar USD (\$) in which the Company primarily generates and expends cash.

### Transactions and balances

Transactions in foreign currencies are recorded in the functional currency, by applying spot exchange rates prevailing on the date of transactions.

Foreign currency monetary items outstanding at the balance sheet date are converted to functional currency using the closing rate. Non-monetary items denominated in a foreign currency which are carried at historical cost are reported using the exchange rate at the date of the transaction.

Exchange differences arising on monetary items on settlement, or restatement as at reporting date, at rates different from those at which they are initially recorded, are recognized in the statement of profit and loss in the year in which they arise.

For the Purpose of conversion of financial statements in Indian rupees, income and expenses are translated at average rates and the assets and liabilities except equity are translated at closing rate. The net impact of such changes is presented under foreign currency translation reserve (FCTR) in Other comprehensive income (OCI) as a separate component of equity.

## p)New and amended standards.

The Ministry of Corporate Affairs vide notification dated May 7, 2025 and August 13, 2025 notified the Companies (Indian Accounting Standards) Amendment Rules, 2025 and Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which amended certain accounting standards (see below), and are effective for annual reporting periods beginning on or after April 1, 2025:

# Statutory Reports

## i. Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1

As a result of the adoption of the amendments to Ind AS 1, the company changed its accounting policy for the classification of borrowings:

“Borrowings are classified as current liabilities unless, at the end of the reporting period, the company has a right to defer settlement of the liability for at least 12 months after the reporting period.

Covenants that the company is required to comply with, on or before the end of the reporting period, are considered in classifying loan arrangements with covenants as current or non-current. Covenants that the company is required to comply with after the reporting period do not affect the classification.”

This new policy did not result in a change in the classification of Prisma Global Limited’s borrowings. The Company did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

## ii. Supplier Finance Arrangements – Amendments to Ind AS 7 and Ind AS 107

The company does not have any supplier finance arrangements; accordingly, the disclosure requirements arising from the amendments to Ind AS 7 and Ind AS 107 are not applicable.

## iii. International Tax Reform – Pillar Two Model Rules – Amendments to Ind AS 12

Prisma Global Limited is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdictions in which the company operates.

## iv. Lack of Exchangeability – Amendments to Ind AS 21

The amended Ind AS 21 have added requirements to help entities to determine whether a currency is exchangeable in another currency, and the spot exchange rate to use where it is not.

These amendments did not have any material impact on the amounts recognized in prior periods and are not expected to significantly affect the current or future periods.

## p) New and amended standards issued but not effective.

### Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1 –

This amendment also includes specific provisions that will take effect for reporting periods beginning on or after April 1, 2026, as outlined below.

Under the existing Ind AS 1, where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

However, the amended requirements stipulate that entities will no longer be permitted to consider lender waivers that are granted after the reporting date but before the financial statements are approved for the purpose of classification of loans. This amendment is required to be applied retrospectively in accordance with Ind AS 8.

Prisma Global Limited does not expect this amendment to have an impact on its operations or financial statements.

## q) Transition to Ind AS

The Company has prepared the opening balance sheet as per Ind AS as at the transition date by recognizing, derecognizing, or reclassifying items of assets and liabilities from the previous GAAP to Ind AS as per the requirements set out by Ind AS, and applying Ind AS in measurement of recognized assets and liabilities.

However, this principle is subject to the certain optional exemptions and mandatory exceptions availed by the Company as detailed below.

# Statutory Reports

## **i. Deemed cost for property, plant, and equipment.**

The Company has elected to continue with the carrying value of all of its property, plant and equipment and intangible assets recognized as of the transition date measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

## **ii. Leases**

The Company has measured right-of-use assets at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognized in the balance sheet immediately before the date of initial application.

The Company has applied paragraphs 9-11 of Ind AS 116 to determine whether an arrangement existing at the transition date contains a lease on the basis of facts and circumstances existing at that date.

Following is the summary of practical expedients elected on initial application (on a lease-by-lease basis):

- Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.
- Applied the exemption not to recognize ROU assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
- Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.
- Used hindsight, such as determining the lease term if the contract contains options to extend or terminate the lease.

## **iii. Revenue from contracts with customers**

The Company has availed the practical expedient to not apply Ind AS 115 retrospectively on completed contracts.

## **iv. Investment in subsidiary**

The Company has elected to consider the carrying cost of equity investments in subsidiaries as per the previous GAAP as the deemed cost as at the date of transition to Ind AS.

## **v. Foreign Currency Translation Reserve (FCTR)**

The Company has elected to apply the exemption available under paragraph D13 of Appendix D to Ind AS 101, First-time Adoption of Indian Accounting Standards. Accordingly, the cumulative foreign currency translation differences have been deemed to be nil as at the date of transition to Ind AS. Consequently, only foreign currency translation differences arising after the transition date are recognized in the Foreign Currency Translation Reserve (FCTR).

## **Mandatory exceptions**

### **i. Estimates**

The Company's estimates in accordance with Ind ASs at the date of transition to Ind AS are consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies).

### **ii. Classification and measurement of financial assets**

The Company has classified the financial assets in accordance with Ind AS 109 on the basis of facts and circumstances that exist at the date of transition to Ind AS.

### **iii. Derecognition of financial assets and liabilities**

The Company has applied the derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after the transition date.

### **iv. Impairment of financial assets**

The Company has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognized in order to compare it with the credit risk at the transition date.

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Prisma Global Limited

Notes to the Standalone Financial Statements as at and for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

## 4 Property, plant and equipment

| Particulars                            | Office Equipment | Furniture & Fixtures | Computer | Telephone Instruments | Vehicles  | Total    |
|----------------------------------------|------------------|----------------------|----------|-----------------------|-----------|----------|
| <b>I. Cost/deemed cost</b>             |                  |                      |          |                       |           |          |
| Balance as at April 1, 2024            | 8.80             | 21.84                | 19.69    | 8.29                  | 29.34     | 87.96    |
| Additions                              | 23.33            | -                    | 64.59    | 0.32                  | 236.02    | 324.26   |
| Translation adjustment                 | 0.51             | 0.58                 | 1.29     | 0.22                  | 3.60      | 6.20     |
| Balance as at March 31, 2025           | 32.64            | 22.42                | 85.57    | 8.83                  | 268.96    | 418.42   |
| Additions                              | 8.40             | -                    | 106.34   | -                     | 185.58    | 300.32   |
| Disposals                              | -                | -                    | -        | -                     | ( 277.52) | (277.52) |
| Translation adjustment                 | 4.06             | 2.37                 | 16.72    | 0.94                  | 21.91     | 46.00    |
| Balance as at March 31, 2026           | 45.10            | 24.79                | 208.63   | 9.77                  | 198.93    | 487.22   |
| <b>II. Accumulated depreciation</b>    |                  |                      |          |                       |           |          |
| Balance as at April 1, 2024            | -                | -                    | -        | -                     | -         | -        |
| Depreciation expense for the year      | 2.69             | 5.57                 | 32.13    | 1.49                  | 37.36     | 79.24    |
| Translation adjustment                 | 0.03             | 0.07                 | 0.38     | 0.02                  | 0.45      | 0.95     |
| Balance as at March 31, 2025           | 2.72             | 5.64                 | 32.51    | 1.51                  | 37.81     | 80.19    |
| Depreciation expense for the year      | 5.71             | 3.91                 | 60.19    | 1.20                  | 4.43      | 75.44    |
| Disposals                              | -                | -                    | -        | -                     | (40.96)   | ( 40.96) |
| Translation adjustment                 | 0.70             | 0.88                 | 7.77     | 0.25                  | 1.38      | 10.98    |
| Balance as at March 31, 2026           | 9.13             | 10.43                | 100.47   | 2.96                  | 2.66      | 125.65   |
| <b>III. Net carrying amount (I-II)</b> |                  |                      |          |                       |           |          |
| Balance as at March 31, 2026           | 35.97            | 14.36                | 108.16   | 6.81                  | 196.27    | 361.57   |
| Balance as at March 31, 2025           | 29.92            | 16.78                | 53.06    | 7.32                  | 231.15    | 338.23   |
| Balance as at April 1, 2024            | 8.80             | 21.84                | 19.69    | 8.29                  | 29.34     | 87.96    |

4.1 There are no impairment losses recognised during the year ended March 31, 2026 and March 31, 2025.

4.2 The Company has not revalued its property, plant and equipment as on each reporting period and therefore Schedule III disclosure requirements with respect to fair value details is not applicable.

4.3 The Company has elected to continue with the carrying value of all property, plant and equipment as of April 1, 2024 (date of transition to Ind AS) measured as per the previous GAAP and used that carrying value as its deemed cost as at the date of transition.

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Prisma Global Limited

Notes to the Standalone Financial Statements as at and for the year ended March 31, 2026

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## 5 Right-of-use assets

| Particulars                            | Premises |
|----------------------------------------|----------|
| <b>I. Cost</b>                         |          |
| Balance as at April 1, 2024            | 479.76   |
| Translation adjustment                 | 12.70    |
| Balance as at March 31, 2025           | 492.46   |
| Translation adjustment                 | 52.21    |
| Balance as at March 31, 2026           | 544.67   |
| <b>II. Accumulated depreciation</b>    |          |
| Balance as at April 1, 2024            | -        |
| Depreciation expense for the year      | 1 71.62  |
| Translation adjustment                 | 2.05     |
| Balance as at March 31, 2025           | 173.67   |
| Depreciation expense for the year      | 1 71.62  |
| Translation adjustment                 | 30.75    |
| Balance as at March 31, 2026           | 376.04   |
| <b>III. Net carrying amount (I-II)</b> |          |
| As on March 31, 2026                   | 168.63   |
| As on March 31, 2025                   | 318.79   |
| As on April 1, 2024                    | 479.76   |

### 5.1 Details of lease liabilities

| Particulars                          | Amount   |
|--------------------------------------|----------|
| Balance as at April 1, 2024          | 468.42   |
| Finance cost accrued during the year | 36.89    |
| Payment of lease liabilities         | (183.96) |
| Translation adjustment               | 10.64    |
| As at March 31, 2025                 | 331.99   |
| Finance cost accrued during the year | 21.78    |
| Payment of lease liabilities         | (193.16) |
| Translation adjustment               | 22.88    |
| As at March 31, 2026                 | 183.49   |

### 5.2 Classification of lease liabilities

| Particulars         | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|---------------------|-------------------------|-------------------------|------------------------|
| Non-current Current | -                       | 160.61                  | 321.35                 |
|                     | 183.49                  | 171.38                  | 147.07                 |
| <b>Total</b>        | <b>183.49</b>           | <b>331.99</b>           | <b>468.42</b>          |

5.3 The Company has taken premises on lease for a lease term of 3-5 years.

### 5.4 Amount recognised in standalone statement of profit and loss

| Particulars                                                    | For the year ended March<br>31, 2026 | For the year ended March<br>31, 2025 |
|----------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Amortisation expenses on right-of-use assets (see note no. 28) | 171.62                               | 171.62                               |
| Interest expenses on lease liability (see note no. 27)         | 21.78                                | 36.89                                |
| Expenses related to short term leases (see note no. 29)        | 11.12                                | -                                    |

5.5 The Company has adopted Ind AS 116 from April 01, 2024 (Being date of transition to Ind AS) by measuring right-of-use asset at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet immediately before the date of initial application.

5.6 The total cash outflows for leases amounts to ₹ 204.28 lakhs (March 31, 2025: ₹ 183.96 lakhs) (includes cash outflow for short term and long term leases).

5.7 The maturity analysis of lease liabilities is presented in note no. 36

5.8 The Company does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

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Prisma Global Limited

Notes to the Standalone Financial Statements as at and for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

## 6 Other intangible assets

| Particulars                            | Computer Software | AI Platform | Design, Patent & Trademark | Total     |
|----------------------------------------|-------------------|-------------|----------------------------|-----------|
| <b>I. Cost/deemed cost</b>             |                   |             |                            |           |
| Balance as at April 1, 2024            | 8 3.37            | 4,885.84    | 152.18                     | 5,121.39  |
| Additions                              | 4.19              | 1,701.57    | -                          | 1,705.76  |
| Translation adjustment                 | 2.26              | 1 49.72     | 4.03                       | 1 56.01   |
| Balance as at March 31, 2025           | 8 9.82            | 6,737.13    | 156.21                     | 6,983.16  |
| Additions                              | 2.44              | 6,469.44    | -                          | 6,471.88  |
| Translation adjustment                 | 9.70              | 1,179.24    | 16.56                      | 1,205.50  |
| Balance as at March 31, 2026           | 101.96            | 14,385.81   | 172.77                     | 14,660.54 |
| <b>II. Accumulated</b>                 |                   |             |                            |           |
| Balance as at April 1, 2024            | -                 | -           | -                          | -         |
| Amortisation expense for the year      | 32.98             | 6 51.15     | 38.83                      | 7 22.96   |
| Translation adjustment                 | 0.39              | 7.79        | 0.46                       | 8.64      |
| Balance as at March 31, 2025           | 3 3.37            | 658.94      | 39.29                      | 731.60    |
| Amortisation expense for the year      | 20.54             | 1,189.41    | 27.27                      | 1,237.22  |
| Translation adjustment                 | 5.01 5            | 1 55.35     | 6.13                       | 1 66.49   |
| Balance as at March 31, 2026           | 8.92              | 2,003.70    | 72.69                      | 2,135.31  |
| <b>III. Net carrying amount (I-II)</b> |                   |             |                            |           |
| Balance as at March 31, 2026           | 4 3.03            | 12,382.11   | 100.09                     | 12,525.23 |
| Balance as at March 31, 2025           | 56.44             | 6,078.19    | 116.92                     | 6,251.55  |
| Balance as at April 1, 2024            | 83.37             | 4,885.84    | 152.18                     | 5,121.39  |

- 6.1 The Company has not revalued its intangible assets as on each reporting period and therefore Schedule III disclosure requirements with respect to fair value details is not applicable.
- 6.2 The Company has elected to continue with the carrying value of all Intangibles as of April 1, 2024 (date of transition to Ind AS) measured as per the previous GAAP and used that carrying value as its deemed cost as at the date of transition.

## 7 Intangible assets under development

| Particulars                  | Amounts |
|------------------------------|---------|
| Balance as at April 1, 2024  | 723.20  |
| Translation adjustment       | 19.14   |
| Balance as at March 31, 2025 | 742.34  |
| Translation adjustment       | 78.71   |
| Balance as at March 31, 2026 | 821.05  |

### Intangible assets under development ageing schedule as at March 31, 2026

| Particulars          | Amount in Intangible assets under development for a period of |           |           |                   | Total  |
|----------------------|---------------------------------------------------------------|-----------|-----------|-------------------|--------|
|                      | Less than 1 year                                              | 1-2 years | 2-3 years | More than 3 years |        |
| Projects in progress | -                                                             | -         | -         | 8 21.05           | 821.05 |

### Intangible assets under development ageing schedule as at March 31, 2025

| Particulars          | Amount in Intangible assets under development for a period of |           |           |                   | Total  |
|----------------------|---------------------------------------------------------------|-----------|-----------|-------------------|--------|
|                      | Less than 1 year                                              | 1-2 years | 2-3 years | More than 3 years |        |
| Projects in progress | -                                                             | -         | -         | 7 42.34           | 742.34 |

### Intangible assets under development ageing schedule as at April 1, 2024

| Particulars          | Amount in Intangible assets under development for a period of |           |           |                   | Total  |
|----------------------|---------------------------------------------------------------|-----------|-----------|-------------------|--------|
|                      | Less than 1 year                                              | 1-2 years | 2-3 years | More than 3 years |        |
| Projects in progress | -                                                             | -         | -         | 7 23.20           | 723.20 |

There are no projects whose completion is overdue or has exceeded its cost compared to its original plan:

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Prisma Global Limited

Notes to the Standalone Financial Statements as at and for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

## 8 Investments

| Particulars                                                                 | As at March 31, 2026 |             | As at March 31, 2025 |             | As at April 1, 2024 |             |
|-----------------------------------------------------------------------------|----------------------|-------------|----------------------|-------------|---------------------|-------------|
|                                                                             | Number               | Amount      | Number               | Amount      | Number              | Amount      |
| <b>Non-current</b>                                                          |                      |             |                      |             |                     |             |
| <b>A. Unquoted investment</b>                                               |                      |             |                      |             |                     |             |
| <b>I. Investment at cost / deemed cost</b>                                  |                      |             |                      |             |                     |             |
| Investment in equity instruments of subsidiary                              |                      |             |                      |             |                     |             |
| Equity share of ₹ 10 each fully paid up in Snap2life Global Private Limited | 9,999                | 1.14        | 9,999                | 1.03        | 9,999               | 1.00        |
| <b>Total</b>                                                                |                      | <b>1.14</b> |                      | <b>1.03</b> |                     | <b>1.00</b> |

### 8.1 Aggregate amount of investments :

| Particulars                                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|-------------------------------------------------|----------------------|----------------------|---------------------|
| Aggregate carrying value of unquoted investment | 1.14                 | 1.03                 | 1.00                |

### 8.2 Refer note 36.2 for categorization of financial instruments.

## 9 Other financial assets

| Particulars                                                                                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|-------------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Non-current - unsecured, considered good unless otherwise stated</b>                         |                      |                      |                     |
| <b>Measured at amortised cost</b>                                                               |                      |                      |                     |
| Security deposits                                                                               | 9,414.56             | 7,484.34             | 3,479.83            |
| Bank deposits with remaining maturity for more than 12 months (see note no 9.1 and note no 9.2) | 6.54                 | 5.83                 | 5.83                |
| <b>Total</b>                                                                                    | <b>9,421.10</b>      | <b>7,490.17</b>      | <b>3,485.66</b>     |
| <b>Current - unsecured, considered good unless otherwise stated</b>                             |                      |                      |                     |
| <b>Measured at amortised cost</b>                                                               |                      |                      |                     |
| Security deposits                                                                               | 76.66                | 1,034.51             | 1,007.83            |
| Unbilled revenue                                                                                | 7,585.96             | 4,576.60             | 2,565.39            |
| <b>Total</b>                                                                                    | <b>7,662.62</b>      | <b>5,611.11</b>      | <b>3,573.22</b>     |

9.1 Bank deposits amounting to ₹ 6.54 lakhs (March 31, 2025: ₹ 5.83 lakhs; April 1, 2024 ₹ 5.83 lakhs) have been marked as lien against bank gurantee issued by the bank.

9.2 Bank deposits includes accrued interest amounting to ₹ 1.29 lakhs (March 31, 2025: ₹ 0.58 lakhs; April 1, 2024 ₹ 0.58 lakhs).

## 10 Deferred tax assets (net)

### 10.1 Deferred tax assets/(liabilities) in relation to the year ended March 31, 2026

| Particulars                                | Opening Balance as on April 1, 2025 | Recognised in Profit or loss (expense)/ credit | Recognised in Other comprehensive income | Effect of foreign exchange fluctution | Closing balance as on March 31, 2026 |
|--------------------------------------------|-------------------------------------|------------------------------------------------|------------------------------------------|---------------------------------------|--------------------------------------|
| Property, plant and equipment              | 37.65                               | 24.28                                          | -                                        | 5.74                                  | 67.67                                |
| Other intangible assets                    | (1,543.24)                          | (1,327.45)                                     | -                                        | (259.02)                              | (3,129.71)                           |
| Right-to-use assets and leases liabilities | 3.32                                | 0.06                                           | -                                        | 0.36                                  | 3.74                                 |
| Provisions                                 | 0.64                                | 2.04                                           | (0.02)                                   | 0.21                                  | 2.87                                 |
| Other financial assets                     | 2.08                                | (1.10)                                         | -                                        | 0.14                                  | 1.12                                 |
| Trade receivables                          | -                                   | -                                              | -                                        | -                                     | -                                    |
| Trade Payables                             | -                                   | -                                              | -                                        | -                                     | -                                    |
| Other assets                               | -                                   | -                                              | -                                        | -                                     | -                                    |
| Borrowings                                 | (229.75)                            | (27.87)                                        | -                                        | (27.52)                               | (285.14)                             |
| Current tax liabilities                    | -                                   | -                                              | -                                        | -                                     | -                                    |
| Other current liabilities                  | -                                   | -                                              | -                                        | -                                     | -                                    |
| <b>Total</b>                               | <b>(1,729.30)</b>                   | <b>(1,330.04)</b>                              | <b>(0.02)</b>                            | <b>(280.09)</b>                       | <b>(3,339.45)</b>                    |

### 10.2 Deferred tax assets/(liabilities) in relation to the year ended March 31, 2025

| Particulars                                | Opening Balance as on April 1, 2024 | Recognised in Profit or loss (expense)/ credit | Recognised in Other comprehensive income | Effect of foreign exchange fluctution | Closing balance as on March 31, 2025 |
|--------------------------------------------|-------------------------------------|------------------------------------------------|------------------------------------------|---------------------------------------|--------------------------------------|
| Property, plant and equipment              | 52.34                               | (15.89)                                        | -                                        | 1.20                                  | 37.65                                |
| Other intangible assets                    | (1,419.17)                          | (85.47)                                        | -                                        | (38.60)                               | (1,543.24)                           |
| Right-to-use assets and leases liabilities | (3.24)                              | 6.57                                           | -                                        | (0.01)                                | 3.32                                 |
| Provisions                                 | (0.06)                              | (0.27)                                         | 0.96                                     | 0.01                                  | 0.64                                 |
| Other financial assets                     | 3.46                                | (1.45)                                         | -                                        | 0.07                                  | 2.08                                 |
| Trade receivables                          | -                                   | -                                              | -                                        | -                                     | -                                    |
| Trade Payables                             | -                                   | -                                              | -                                        | -                                     | -                                    |
| Other assets                               | -                                   | -                                              | -                                        | -                                     | -                                    |
| Borrowings                                 | -                                   | (227.01)                                       | -                                        | (2.74)                                | (229.75)                             |
| Current tax liabilities                    | -                                   | -                                              | -                                        | -                                     | -                                    |
| Other current liabilities                  | -                                   | -                                              | -                                        | -                                     | -                                    |
| <b>Total</b>                               | <b>(1,366.67)</b>                   | <b>(323.52)</b>                                | <b>0.96</b>                              | <b>(40.07)</b>                        | <b>(1,729.30)</b>                    |

## 11 Other assets

| Particulars                                                             | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|-------------------------------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Non-Current - Unsecured, considered good unless otherwise stated</b> |                      |                      |                     |
| Advances to related parties (see note no. 35)                           | 4,534.80             | 2,393.31             | 57.94               |
| Deferred contract cost                                                  | 800.93               | 2,203.32             | 2,300.09            |
| <b>Total</b>                                                            | <b>5,335.73</b>      | <b>4,596.63</b>      | <b>2,358.03</b>     |
| <b>Current - Unsecured, considered good unless otherwise stated</b>     |                      |                      |                     |
| Advances to related parties (see note no. 35)                           | 116.63               | 40.60                | 21.58               |
| Advances to suppliers                                                   | -                    | 860.84               | 2,561.00            |
| Other advances                                                          | -                    | 2.52                 | -                   |
| Other receivables                                                       | -                    | 4.59                 | -                   |
| Salary paid in advance                                                  | 0.65                 | -                    | -                   |
| Deferred contract cost                                                  | 11,149.43            | 4,727.54             | 1,455.28            |
| Balances with government authorities                                    | 729.69               | 405.09               | 136.39              |
| Corporate social responsibility fund                                    | 150.84               | 1.85                 | -                   |
| <b>Total</b>                                                            | <b>12,147.24</b>     | <b>6,043.03</b>      | <b>4,174.25</b>     |

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## 12 Trade receivables

| Particulars                        | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------|----------------------|----------------------|---------------------|
| <b>Current</b>                     |                      |                      |                     |
| Unsecured, considered good         | 21,816.99            | 17,068.69            | 8,959.39            |
| Unsecured, credit Impaired         | -                    | -                    | -                   |
|                                    | <b>21,816.99</b>     | <b>17,068.69</b>     | <b>8,959.39</b>     |
| Less: Allowance for doubtful debts | -                    | -                    | -                   |
| <b>Total current</b>               | <b>21,816.99</b>     | <b>17,068.69</b>     | <b>8,959.39</b>     |

12.1 The average credit period on sales of services is 45-60 days.

12.2 The Company has used a practical expedient for computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in the provision matrix.

12.3 Trade receivables from related parties are disclosed separately under note 35.

## 12.4 Aging of receivables

As on March 31, 2026

| Particulars                        | Not due | Outstanding for following periods from due date of invoice |                  |           |           |                   | Total            |
|------------------------------------|---------|------------------------------------------------------------|------------------|-----------|-----------|-------------------|------------------|
|                                    |         | Less than 6 months                                         | 6 months -1 year | 1-2 Years | 2-3 years | More than 3 years |                  |
| <b>Undisputed</b>                  |         |                                                            |                  |           |           |                   |                  |
| - considered good                  | -       | 21,816.99                                                  | -                | -         | -         | -                 | 21,816.99        |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -                |
| <b>Disputed</b>                    |         |                                                            |                  |           |           |                   |                  |
| - considered good                  | -       | -                                                          | -                | -         | -         | -                 | -                |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -                |
|                                    | -       | <b>21,816.99</b>                                           | -                | -         | -         | -                 | <b>21,816.99</b> |
| Less: Allowance for doubtful debts | -       | -                                                          | -                | -         | -         | -                 | -                |
| <b>Total</b>                       | -       | <b>21,816.99</b>                                           | -                | -         | -         | -                 | <b>21,816.99</b> |

As on March 31, 2025

| Particulars                        | Not due | Outstanding for following periods from due date of invoice |                  |           |           |                   | Total            |
|------------------------------------|---------|------------------------------------------------------------|------------------|-----------|-----------|-------------------|------------------|
|                                    |         | Less than 6 months                                         | 6 months -1 year | 1-2 Years | 2-3 years | More than 3 years |                  |
| <b>Undisputed</b>                  |         |                                                            |                  |           |           |                   |                  |
| - considered good                  | -       | 17,068.69                                                  | -                | -         | -         | -                 | 17,068.69        |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -                |
| <b>Disputed</b>                    |         |                                                            |                  |           |           |                   |                  |
| - considered good                  | -       | -                                                          | -                | -         | -         | -                 | -                |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -                |
|                                    | -       | <b>17,068.69</b>                                           | -                | -         | -         | -                 | <b>17,068.69</b> |
| Less: Allowance for doubtful debts | -       | -                                                          | -                | -         | -         | -                 | -                |
| <b>Total</b>                       | -       | <b>17,068.69</b>                                           | -                | -         | -         | -                 | <b>17,068.69</b> |

As on April 1, 2024

| Particulars                        | Not due | Outstanding for following periods from due date of invoice |                  |           |           |                   | Total           |
|------------------------------------|---------|------------------------------------------------------------|------------------|-----------|-----------|-------------------|-----------------|
|                                    |         | Less than 6 months                                         | 6 months -1 year | 1-2 Years | 2-3 years | More than 3 years |                 |
| <b>Undisputed</b>                  |         |                                                            |                  |           |           |                   |                 |
| - considered good                  | -       | 8,959.39                                                   | -                | -         | -         | -                 | 8,959.39        |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -               |
| <b>Disputed</b>                    |         |                                                            |                  |           |           |                   |                 |
| - considered good                  | -       | -                                                          | -                | -         | -         | -                 | -               |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -               |
|                                    | -       | <b>8,959.39</b>                                            | -                | -         | -         | -                 | <b>8,959.39</b> |
| Less: Allowance for doubtful debts | -       | -                                                          | -                | -         | -         | -                 | -               |
| <b>Total</b>                       | -       | <b>8,959.39</b>                                            | -                | -         | -         | -                 | <b>8,959.39</b> |

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## 13 Cash and cash equivalents

| Particulars         | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------|----------------------|----------------------|---------------------|
| Cash on hand        | 1.18                 | 39.53                | 6.58                |
| Balances with banks |                      |                      |                     |
| Current accounts    | 3,521.10             | 678.09               | 730.09              |
| <b>Total</b>        | <b>3,522.28</b>      | <b>717.62</b>        | <b>736.67</b>       |

## 14 Bank balances other than cash and cash equivalents

| Particulars                                                                                                                              | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|
| Bank deposits with original maturity of more than three months but less than twelve months (see note no 14.1, note no 14.2 note no 14.3) | 5,614.33             | 9,004.00             | 33.35               |
| <b>Total</b>                                                                                                                             | <b>5,614.33</b>      | <b>9,004.00</b>      | <b>33.35</b>        |

**14.1** Bank deposits amounting to ₹ 5,272.1 lakhs (March 31, 2025: ₹ 5,314.58 lakhs; April 1, 2024 ₹ 33.35 lakhs) have been marked as lien against bank overdraft.

**14.2** Bank deposits amounting to ₹ Nil lakhs (March 31, 2025: ₹ 3,396.42 lakhs; April 1, 2024 ₹ Nil lakhs) have been marked as lien external commercial borrowings.

**14.3** Bank deposits includes accrued interest amounting to ₹ 68.33 lakhs (March 31, 2025: ₹ 118 lakhs; April 1, 2024 ₹ 0.35 lakhs).

## 15 Equity share capital

| Particulars                                 | As at March 31, 2026 |                 | As at March 31, 2025 |               | As at April 1, 2024 |               |
|---------------------------------------------|----------------------|-----------------|----------------------|---------------|---------------------|---------------|
|                                             | No. of Shares        | Amount          | No. of Shares        | Amount        | No. of Shares       | Amount        |
| <b>Authorised capital</b>                   |                      |                 |                      |               |                     |               |
| Equity Shares of ₹ 10/- each                | 3 0,000,000          | 3,000.00        | 6,200,000            | 620.00        | 6,200,000           | 620.00        |
|                                             | <b>30,000,000</b>    | <b>3,000.00</b> | <b>6,200,000</b>     | <b>620.00</b> | <b>6,200,000</b>    | <b>620.00</b> |
| <b>Issued, subscribed and fully paid up</b> |                      |                 |                      |               |                     |               |
| Equity Shares of ₹ 10/- each                | 5,029,561            | 502.96          | 5,029,561            | 502.96        | 5,027,606           | 502.76        |
|                                             | <b>5,029,561</b>     | <b>502.96</b>   | <b>5,029,561</b>     | <b>502.96</b> | <b>5,027,606</b>    | <b>502.76</b> |

**15.1** During the year ended March 31, 2026, the Company, pursuant to a special resolution passed on September 25, 2025, approved an increase in its authorised share capital from 62,00,000 equity shares of ₹10/- per share to 3,00,00,000 equity shares of ₹10/- per share. However, the necessary filings with the Ministry of Corporate Affairs (MCA) in respect of the increase in authorised share capital were pending as at March 31, 2026.

## 15.2 Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having par value of ₹ 10/- per share. Each shareholder is entitled for one vote per share held. The Company declares & pays dividend in Indian rupees. The dividend if proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend, in the event of liquidation, the equity shareholders are entitled to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

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Prisma Global Limited

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## 1 5.3 Reconciliation of the number of equity shares outstanding at the beginning and at the end of the reporting year

| Particulars                           | As at March 31, 2026 |               | As at March 31, 2025 |               |
|---------------------------------------|----------------------|---------------|----------------------|---------------|
|                                       | No. of Shares        | Amount        | No. of Shares        | Amount        |
| At the beginning of the relevant year | 5,029,561            | 5 02.96       | 5,027,606            | 5 02.76       |
| Add: Issued during the year           | -                    | -             | 1,955                | 0.20          |
| <b>At the end of the year</b>         | <b>5,029,561</b>     | <b>502.96</b> | <b>5,029,561</b>     | <b>502.96</b> |

## 15.4 Details of shares held by each shareholder holding more than 5% shares:

| Name of shareholder           | As at March 31, 2026  |                                   | As at March 31, 2025  |                                   | As at April 1, 2024   |                                   |
|-------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------------------|
|                               | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| Prisma AI Corporation Pte Ltd | 3,845,500             | 76.46%                            | 4,134,500             | 82.20%                            | 4,134,500             | 82.24%                            |
| Amitabh Roy Chowdhury         | -                     | 0.00%                             | 331,250               | 6.59%                             | 401,250               | 7.98%                             |
| Shreeram Subramaniam Iyer     | -                     | 0.00%                             | -                     | 0.00%                             | 405,000               | 8.06%                             |

## 15.5 Details of Change in % holding of the Promoters

| Promoter Name                 | As at March 31, 2026  |                   | As at March 31, 2025  |                   | % Change during the year |
|-------------------------------|-----------------------|-------------------|-----------------------|-------------------|--------------------------|
|                               | Number of shares held | % of total shares | Number of shares held | % of total shares |                          |
| Prisma AI Corporation Pte Ltd | 3,845,500             | 76.46%            | 4,134,500             | 82.20%            | (5.75)%                  |
| Amitabh Roy Chowdhury         | 222,250               | 4.42%             | 331,250               | 6.59%             | (2.17)%                  |
| Shreeram Subramaniam Iyer     | 9 7,895               | 1.95%             | 6 5,000               | 1.29%             | 0.65%                    |

| Promoter Name                 | As at March 31, 2025  |                   | As at April 1, 2024   |                   | % Change during the year |
|-------------------------------|-----------------------|-------------------|-----------------------|-------------------|--------------------------|
|                               | Number of shares held | % of total shares | Number of shares held | % of total shares |                          |
| Prisma AI Corporation Pte Ltd | 4,134,500             | 82.20%            | 4,134,500             | 82.24%            | (0.03)%                  |
| Amitabh Roy Chowdhury         | 331,250               | 6.59%             | 401,250               | 7.98%             | (1.39)%                  |
| Shreeram Subramaniam Iyer     | 6 5,000               | 1.29%             | 405,000               | 8.06%             | (6.76)%                  |

## 1 5.6 During the period of five years immediately preceding the date as at which the Balance Sheet is prepared:

- No class of shares were allotted as fully paid up pursuant to contract without payment being received in cash.
- No class of shares were allotted as fully paid up by way of bonus shares for consideration other than cash and no class of shares were bought back by the

15.7 There are no calls unpaid

15.8 There are no forfeited shares.

## 16 Other equity

| Particulars                           | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------------------------|----------------------|----------------------|---------------------|
| Securities premium                    | 842.29               | 842.29               | 677.42              |
| Retained earnings                     | 9,408.80             | 5,078.24             | 2,571.11            |
| Remeasurement of defined benefit plan | (2.79)               | (2.84)               | -                   |
| Foreign currency translation reserve  | 1,137.27             | 133.03               | -                   |
| <b>Total</b>                          | <b>11,385.57</b>     | <b>6,050.72</b>      | <b>3,248.53</b>     |

### 16.1 Securities premium

| Particulars                        | For the year ended | For the year ended |
|------------------------------------|--------------------|--------------------|
| Balance at beginning of the year   | 842.29             | 677.42             |
| Add: Shares issued during the year | -                  | 164.87             |
| <b>Balance at end of the year</b>  | <b>842.29</b>      | <b>842.29</b>      |

Securities premium refers to the amount received by the Company from shareholders that exceeds the face value of its shares at the time of issue.

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## 16.2 Retained earnings

| Particulars                      | For the year ended | For the year ended |
|----------------------------------|--------------------|--------------------|
| Balance at beginning of the year | 5,078.24           | 2,571.11           |
| Add: Profit for the year         | 4,330.56           | 2,507.13           |
| Balance at end of the year       | 9,408.80           | 5,078.24           |

Retained earnings are the profits that the Company has earned till date less any transfers to General Reserve, dividends or other distributions to shareholders, if any. Retained earnings is a free reserve available to the Company.

## 16.3 Remeasurement of defined benefit plan

| Particulars                                 | For the year ended | For the year ended |
|---------------------------------------------|--------------------|--------------------|
| Balance at beginning of the year            | (2.84)             | -                  |
| Remeasurement of defined benefit obligation | 0.07               | (3.80)             |
| Income tax on above                         | (0.02)             | 0.96               |
| Balance at end of the year                  | (2.79)             | (2.84)             |

Includes re-measurement (loss)/gain on defined benefit plans, net of taxes that will not be reclassified to statement of profit and loss.

## 16.4 Foreign currency translation reserve

| Particulars                      | For the year ended | For the year ended |
|----------------------------------|--------------------|--------------------|
| Balance at beginning of the year | 133.03             | -                  |
| Movement during the year         | 1,004.24           | 133.03             |
| Balance at end of the year       | 1,137.27           | 133.03             |

Foreign Currency Translation Reserve comprises exchange differences arising from the translation of financial statements to presentation currency.

## 17 Borrowings

| Particulars                                                | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Non-current</b>                                         |                      |                      |                     |
| <b>Measured at amortised cost</b>                          |                      |                      |                     |
| <b>Secured</b>                                             |                      |                      |                     |
| Term loans from banks (see note no. 17.1)                  | 139.09               | 157.87               | 197.74              |
| External commercial borrowing (see note no. 17.1)          | 7,072.23             | 10,321.70            | -                   |
| Term loans from financial institutions (see note no. 17.1) | 163.41               | -                    | -                   |
| <b>Total</b>                                               | <b>7,374.73</b>      | <b>10,479.57</b>     | <b>197.74</b>       |
| <b>Current</b>                                             |                      |                      |                     |
| <b>Measured at amortised cost</b>                          |                      |                      |                     |
| <b>Secured</b>                                             |                      |                      |                     |
| Bank overdrafts (see note no. 17.1)                        | 4,950.55             | 4,959.55             | 3.02                |
| <b>Unsecured</b>                                           |                      |                      |                     |
| Loans from related parties (see note no. 17.1)             | 15,307.78            | 4,496.55             | 1,286.90            |
| <b>Secured</b>                                             |                      |                      |                     |
| Current maturities of long-term borrowings                 |                      |                      |                     |
| Term loans from banks (see note no. 17.1)                  | 80.34                | 39.87                | 57.79               |
| External commercial borrowing (see note no. 17.1)          | 3,030.96             | -                    | -                   |
| Term loans from financial institutions (see note no. 17.1) | 26.77                | -                    | -                   |
| <b>Total</b>                                               | <b>23,396.40</b>     | <b>9,495.97</b>      | <b>1,347.71</b>     |

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## 17.1 Terms of borrowings

| Name of lender                        | Type      | Security | Purpose                                    | Term of repayments              | Rate of interest                   | As at March 31, 2026 |           | As at March 31, 2025 |          | As at April 1, 2024 |          |
|---------------------------------------|-----------|----------|--------------------------------------------|---------------------------------|------------------------------------|----------------------|-----------|----------------------|----------|---------------------|----------|
|                                       |           |          |                                            |                                 |                                    | Non Current          | Current   | Non Current          | Current  | NonCurrent          | Current  |
| Term loans from banks                 |           |          |                                            |                                 |                                    |                      |           |                      |          |                     |          |
| Union Bank of India                   | Secured   | (a)      | Loan for working capital requirements      | Monthly Payment                 | MCLR+4.30%-0.25%+0.5%              | 13.36                | 2.90      | 16.26                | 4.15     | 20.41               | 5.98     |
| Union Bank of India                   | Secured   | (a)      | Loan for working capital requirements      | Monthly Payment                 | MCLR+4.30%-0.25%+0.5%              | 34.30                | 7.55      | 41.85                | 10.78    | 52.63               | 15.78    |
| Union Bank of India                   | Secured   | (a)      | Loan for working capital requirements      | Monthly Payment                 | MCLR+4.30%-0.25%+0.5%              | 82.30                | 17.46     | 99.76                | 24.94    | 124.70              | 36.03    |
| ICICI Business Loan                   | Unsecured |          | Loan for working capital requirements      | Monthly Payment                 | 14.95% (fixed)                     | 9.13                 | 52.43     | -                    | -        | -                   | -        |
| Term loans from financial institution |           |          |                                            |                                 |                                    |                      |           |                      |          |                     |          |
| BMW Financial Services                | Secured   | (b)      | Vehicle loan                               | Monthly Payment                 | 9.99% (fixed)                      | 163.40               | 26.77     | -                    | -        | -                   | -        |
| External commercial borrowing         |           |          |                                            |                                 |                                    |                      |           |                      |          |                     |          |
| Investec Bank PLC                     | Secured   | (c)      | For research and development               | on a quarterly basis commencing | SOFAR+5%                           | 7,072.23             | 3,030.96  | 10,321.70            | -        | -                   | -        |
| Loans from related parties            |           |          |                                            |                                 |                                    |                      |           |                      |          |                     |          |
| Maryann Iyer                          | Unsecured |          | Loan for working capital requirements      | Payable on demand               | 1% per month                       | -                    | 4,789.03  | -                    | 4,223.00 | -                   | -        |
| Shreeram Iyer                         | Unsecured |          | Loan for working capital requirements      | Payable on demand               | Interest free                      | -                    | 387.75    | -                    | 273.55   | -                   | 1,286.90 |
| MAAS AI Pvt Ltd                       | Unsecured |          | Loan for working capital requirements      | Payable on demand               | 1% per month                       | -                    | 10,131.00 | -                    | -        | -                   | -        |
| Bank overdrafts                       |           |          |                                            |                                 |                                    |                      |           |                      |          |                     |          |
| ICICI Bank                            | Secured   | (d)      | Overdraft for working capital requirements | Payable on demand               | 0.75 % over the applicable FD rate | -                    | 4,950.55  | -                    | 4,959.55 | -                   | 3.02     |
| Total                                 |           |          |                                            |                                 |                                    | 7,374.73             | 23,396.40 | 10,479.57            | 9,495.97 | 197.74              | 1,347.71 |

### Secured loans

(a) The term loan from union bank is secured by mortgage of the following residential properties owned by directors:

Property 1 : Term loan from Union bank is secured against Residential Bungalow in Plot no 199 & 200, Pratham CHSL, Survey No 210/3, 210/4, Village Wakad, Mulsi Taluka, Pimperi Chhinchwad Municipal Corporation, Pune 411027.

Property 2 : Residential Flat No 1403, 14th floor, C Wing, Building "RNA Height", RNA heights C Wing Co-op housing society limited, JV Link Road CTS no 178, Zone No 53/251, village Majas Andheri East Mumbai 400093.

(b) The term loan from financial institution "BMW Financial services is secured by mortgage of a vehicle

(c) The External Commercial Borrowing (ECB) from Investec Bank Inc is secured by:

(1) a first ranking and exclusive charge over the hypothecated properties of the Company / Borrower in favour of the Security Trustee (acting for and on behalf of the secured parties) pursuant to the Deed of Hypothecation;

(2) a first ranking and exclusive pledge over the pledged securities of the Borrower provided by the Guarantor and the Promoters in favour of the Security Trustee (acting for and on behalf of the secured parties) pursuant to the Share Pledge Agreement; and

(3) such other security over such other assets as may be agreed between the Borrower and the secured parties,

(d) The overdraft facility is secured by way of lien on fixed deposits maintained with the ICICI bank.

## 17.2 Changes in liabilities arising from financing activities

| Particulars                           | As at April 1, 2025 | Financing cash flows (i) | Accruals (ii)   | Translation adjustments | New leases recognised | As at March 31, 2026 |
|---------------------------------------|---------------------|--------------------------|-----------------|-------------------------|-----------------------|----------------------|
| Term loans from banks                 | 197.74              | (13.52)                  | 3 4.62          | 0.59                    | -                     | 219.43               |
| External commercial borrowing         | 10,321.70           | (1,700.98)               | 1,583.36        | (100.89)                | -                     | 10,103.19            |
| Term loans from financial institution | -                   | 188.61                   | 0.78            | 0.78                    | -                     | 190.17               |
| Loans from related parties            | 4,496.55            | 1 0,808.27               | -               | 2.97                    | -                     | 15,307.79            |
| Lease liabilities                     | 331.99              | (193.16)                 | 2 1.78          | 2 2.88                  | -                     | 183.49               |
| <b>Total</b>                          | <b>15,347.98</b>    | <b>9,089.22</b>          | <b>1,640.54</b> | <b>(73.67)</b>          | <b>-</b>              | <b>26,004.07</b>     |

| Particulars                           | As at April 1, 2024 | Financing cash flows (i) | Accruals (ii) | Translation adjustments | New leases recognised | As at March 31, 2025 |
|---------------------------------------|---------------------|--------------------------|---------------|-------------------------|-----------------------|----------------------|
| Term loans from banks                 | 255.53              | (87.53)                  | 29.74         | -                       | -                     | 197.74               |
| External commercial borrowing         | -                   | 9,576.97                 | 766.01        | (21.28)                 | -                     | 10,321.70            |
| Term loans from financial institution | -                   | -                        | -             | -                       | -                     | -                    |
| Loans from related parties            | 1,286.90            | 3,209.65                 | -             | -                       | -                     | 4,496.55             |
| Lease liabilities                     | 468.42              | (183.96)                 | 36.89         | 1 0.64                  | -                     | 331.99               |
| <b>Total</b>                          | <b>2,010.85</b>     | <b>12,515.13</b>         | <b>832.64</b> | <b>(10.64)</b>          | <b>-</b>              | <b>15,347.98</b>     |

(i) The cash flows make up the net amount of proceeds from and repayments of borrowings, interest and other liabilities arising from financing activities in the statement of cashflows.

(ii) Includes interest & redemption premium accruals and amortisation of discounts & borrowing costs.

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## 18 Trade payables

| Particulars                                                       | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-------------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| (a) Total outstanding dues of micro and small enterprises         | 3 2.84                  | 8 .70                   | 6 .04                  |
| (b) Total outstanding dues other than micro and small enterprises | 16,656.80               | 17,328.62               | 17,587.28              |
| <b>Total</b>                                                      | <b>16,689.64</b>        | <b>17,337.32</b>        | <b>17,593.32</b>       |

18.1 For explanations on the Company's liquidity risk management processes refer note 36.3.

18.2 Trade payables from related parties are disclosed separately under note 35.

## 18.3 Disclosures as required under section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act):

The amounts due to Micro and Small Enterprises as defined in the 'The Micro, Small and Medium Enterprises Development Act, 2006' has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

| Particulars                                                                                                                                        | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| (a) Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end                                           | 3 2.84                  | 8 .70                   | 6 .04                  |
| (b) Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end                                                   | -                       | -                       | -                      |
| (c) Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year                                   | -                       | -                       | -                      |
| (d) Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year | -                       | -                       | -                      |
| (e) Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year            | -                       | -                       | -                      |
| (f) Interest due and payable towards suppliers registered under MSMED Act, for payments already made                                               | -                       | -                       | -                      |
| (g) Further interest remaining due and payable for earlier periods                                                                                 | -                       | -                       | -                      |

## 18.4 Ageing of trade payables

As on March 31, 2026

| Particulars            | Accruals        | Not due  | Outstanding for following periods from due date of invoice |           |           |                   | Total            |
|------------------------|-----------------|----------|------------------------------------------------------------|-----------|-----------|-------------------|------------------|
|                        |                 |          | Less than 1 year                                           | 1-2 Years | 2-3 years | More than 3 years |                  |
| <b>Undisputed dues</b> |                 |          |                                                            |           |           |                   |                  |
| - MSME                 | -               | -        | 3 2.84                                                     | -         | -         | -                 | 32.84            |
| - Others               | 8,891.80        | -        | 7,765.00                                                   | -         | -         | -                 | 16,656.80        |
| <b>Disputed dues</b>   |                 |          |                                                            |           |           |                   |                  |
| - MSME                 | -               | -        | -                                                          | -         | -         | -                 | -                |
| - Others               | -               | -        | -                                                          | -         | -         | -                 | -                |
| <b>Total</b>           | <b>8,891.80</b> | <b>-</b> | <b>7,797.84</b>                                            | <b>-</b>  | <b>-</b>  | <b>-</b>          | <b>16,689.64</b> |

As on March 31, 2025

| Particulars            | Accruals        | Not due  | Outstanding for following periods from due date of invoice |           |           |                   | Total            |
|------------------------|-----------------|----------|------------------------------------------------------------|-----------|-----------|-------------------|------------------|
|                        |                 |          | Less than 1 year                                           | 1-2 Years | 2-3 years | More than 3 years |                  |
| <b>Undisputed dues</b> |                 |          |                                                            |           |           |                   |                  |
| - MSME                 | -               | -        | 8 .70                                                      | -         | -         | -                 | 8 .70            |
| - Others               | 5,552.08        | -        | 11,776.54                                                  | -         | -         | -                 | 17,328.62        |
| <b>Disputed dues</b>   |                 |          |                                                            |           |           |                   |                  |
| - MSME                 | -               | -        | -                                                          | -         | -         | -                 | -                |
| - Others               | -               | -        | -                                                          | -         | -         | -                 | -                |
| <b>Total</b>           | <b>5,552.08</b> | <b>-</b> | <b>11,785.24</b>                                           | <b>-</b>  | <b>-</b>  | <b>-</b>          | <b>17,337.32</b> |

As on April 1, 2024

| Particulars            | Accruals        | Not due  | Outstanding for following periods from due date of invoice |           |           |                   | Total            |
|------------------------|-----------------|----------|------------------------------------------------------------|-----------|-----------|-------------------|------------------|
|                        |                 |          | Less than 1 year                                           | 1-2 Years | 2-3 years | More than 3 years |                  |
| <b>Undisputed dues</b> |                 |          |                                                            |           |           |                   |                  |
| - MSME                 | -               | -        | 6 .04                                                      | -         | -         | -                 | 6 .04            |
| - Others               | 8,582.29        | -        | 9,004.99                                                   | -         | -         | -                 | 17,587.28        |
| <b>Disputed dues</b>   |                 |          |                                                            |           |           |                   |                  |
| - MSME                 | -               | -        | -                                                          | -         | -         | -                 | -                |
| - Others               | -               | -        | -                                                          | -         | -         | -                 | -                |
| <b>Total</b>           | <b>8,582.29</b> | <b>-</b> | <b>9,011.03</b>                                            | <b>-</b>  | <b>-</b>  | <b>-</b>          | <b>17,593.32</b> |

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## 19 Other financial liabilities

| Particulars                                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|-------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Current</b>                                  |                      |                      |                     |
| <b>Financial liabilities at amortised cost:</b> |                      |                      |                     |
| Employee benefits payable                       | 185.56               | 160.69               | 133.24              |
| <b>Total</b>                                    | <b>185.56</b>        | <b>160.69</b>        | <b>133.24</b>       |

19.1 Details of fair value of the liabilities carried at amortised cost is disclosed in note 37.

## 20 Other current liabilities

| Particulars                                       | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------------------------------------|----------------------|----------------------|---------------------|
| Statutory tax payables                            | 7.77                 | 4.94                 | 6.56                |
| Advance from customer                             | 9.62                 | 9.62                 | 9.62                |
| Advances from related parties (see note no. 35)   | -                    | -                    | 709.03              |
| Deferred revenue                                  | 15,097.74            | 10,948.96            | 2,020.23            |
| Liability towards corporate social responsibility | -                    | -                    | 73.25               |
| <b>Total</b>                                      | <b>1 5,115.13</b>    | <b>10,963.52</b>     | <b>2,818.69</b>     |

## 21 Provisions

| Particulars                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------------------|----------------------|----------------------|---------------------|
| <b>Non-current</b>              |                      |                      |                     |
| Provision for employee benefits |                      |                      |                     |
| Gratuity (see note no. 34)      | 1                    | 9.02                 | 7.69                |
| <b>Total</b>                    | <b>0.44</b>          | <b>9.02</b>          | <b>7.69</b>         |
| <b>Current</b>                  | <b>1</b>             |                      |                     |
| Provision for employee benefits | <b>0.44</b>          |                      |                     |
| Gratuity (see note no. 34)      | 0.95                 | 0.81                 | 0.56                |
| Leave obligations               | -                    | 2.60                 | 0.22                |
| <b>Total</b>                    | <b>0.95</b>          | <b>3.41</b>          | <b>0.78</b>         |

## 22 Current tax liabilities (net)

| Particulars                                                                                   | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|-----------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|
| Income tax payable (net of advance tax ₹ 91.97; March 31, 2025 ₹ 44.82; April 1, 2024 ₹ 0.60) | 1,213.59             | 1,118.72             | 2,048.33            |
| <b>Total</b>                                                                                  | <b>1,213.59</b>      | <b>1,118.72</b>      | <b>2,048.33</b>     |

## 23 Revenue from operations

| Particulars      | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|------------------|-----------------------------------|-----------------------------------|
| Sale of services | 111,708.44                        | 67,822.52                         |
| <b>Total</b>     | <b>111,708.44</b>                 | <b>67,822.52</b>                  |

23.1 The Company presently recognises its revenue from contract with customers for the transfer of softwares over a period of time.

| External revenue by timing of revenue      | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|--------------------------------------------|-----------------------------------|-----------------------------------|
| Services transferred over a period of time | 111,708.44                        | 67,822.52                         |
| <b>Total</b>                               | <b>111,708.44</b>                 | <b>67,822.52</b>                  |

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## 23.2 Contract balances

| Particulars               | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|---------------------------|-------------------------|-------------------------|------------------------|
| <b>Contract asset</b>     |                         |                         |                        |
| <b>Current</b>            |                         |                         |                        |
| Unbilled revenue          | 7,585.96                | 4,576.60                | 2,565.39               |
| <b>Total (A)</b>          | <b>7,585.96</b>         | <b>4,576.60</b>         | <b>2,565.39</b>        |
| <b>Contract Liability</b> |                         |                         |                        |
| Advances from customer    | 9.62                    | 9.62                    | 9.62                   |
| Deferred revenue          | 15,097.74               | 10,948.96               | 2,020.23               |
| <b>Total (B)</b>          | <b>15,107.36</b>        | <b>10,958.58</b>        | <b>2,029.85</b>        |
| <b>Receivables</b>        |                         |                         |                        |
| Trade receivables         | 21,816.99               | 17,068.69               | 8,959.39               |
| <b>Total (C)</b>          | <b>21,816.99</b>        | <b>17,068.69</b>        | <b>8,959.39</b>        |
| <b>Net Total (A-B+C)</b>  | <b>14,295.59</b>        | <b>10,686.71</b>        | <b>9,494.93</b>        |

Contract asset is the right to consideration in exchange for goods or services transferred to the customer.

Contract liability is the Company's obligation to transfer goods or services to a customer for which the Company has received consideration from the customer in advance.

## 23.3 Significant changes in contract liability and unbilled revenue during the year

### Contract liability - Advances from customer

| Particulars                                                                        | As at<br>March 31, 2026 | As at<br>March 31, 2025 |
|------------------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>Opening Balance</b>                                                             | <b>10,958.58</b>        | <b>2,029.85</b>         |
| Less: Revenue recognized during the year from balance at the beginning of the year | (10,958.58)             | (2,029.85)              |
| Add: Advances received during the year not recognized as revenue                   | 15,107.36               | 10,958.58               |
| <b>Closing balance</b>                                                             | <b>15,107.36</b>        | <b>10,958.58</b>        |

### Contract assets - Unbilled revenue

| Particulars                   | As at<br>March 31, 2026 | As at<br>March 31, 2025 |
|-------------------------------|-------------------------|-------------------------|
| <b>Opening Balance</b>        | <b>4,576.60</b>         | <b>2,565.39</b>         |
| Less: Billed during the year  | (4,576.60)              | (2,565.39)              |
| Add: Unbilled during the year | 7,585.96                | 4,576.60                |
| <b>Closing balance</b>        | <b>7,585.96</b>         | <b>4,576.60</b>         |

23.4 The Company receives payments from customers based upon contractual billing schedules. Accounts receivable are recorded when the right to consideration becomes unconditional.

## 23.5 Reconciliation of revenue recognised in the standalone statement of profit and loss with the contracted price:

| Particulars                                                                                          | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Contracted price with the customers                                                                  | 111,708.44                           | 67,822.52                            |
| Reduction towards variables considerations (Discounts, rebates, refunds, credits, price concessions) | -                                    | -                                    |
| <b>Revenue from operations</b>                                                                       | <b>111,708.44</b>                    | <b>67,822.52</b>                     |

23.6 There are no performance obligations that are unsatisfied or partially unsatisfied as at March 31, 2026; March 31, 2025 and April 1, 2024

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## 24 Other income

| Particulars                                                       | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Income on financial assets measured at amortised cost</b>      |                                      |                                      |
| <b>Interest Income</b>                                            |                                      |                                      |
| Bank deposits                                                     | 440.35                               | 419.02                               |
| Security deposits                                                 | 4.38                                 | 4.12                                 |
| Others                                                            | -                                    | 5.04                                 |
| <b>Other non-operating Income</b>                                 |                                      |                                      |
| Profit on sale of assets                                          | 12.46                                | -                                    |
| Common overheads reimbursable from subsidiary (see note no. 24.1) | 10.89                                | 10.95                                |
| <b>Total</b>                                                      | <b>468.08</b>                        | <b>439.13</b>                        |

**24.1** The Company is recovering common overheads expenditure incurred by it from the subsidiary towards rent and power and fuel.

## 25 Operating expenses

| Particulars                                     | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------------------------------------|--------------------------------------|--------------------------------------|
| Front-end integration support services          | 24,979.61                            | 15,516.01                            |
| Infrastructure, consulting and support services | 24,120.93                            | 13,428.54                            |
| Project Consultants                             | 16,884.54                            | 8,730.63                             |
| Software customization expenses                 | 14,474.43                            | 10,305.61                            |
| <b>Total</b>                                    | <b>80,459.51</b>                     | <b>47,980.79</b>                     |

## 26 Employee benefits expense

| Particulars                | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------|--------------------------------------|--------------------------------------|
| Salaries, wages and bonus  | 243.67                               | 1,680.57                             |
| Gratuity (see note no. 34) | 2.78                                 | 2.48                                 |
| Leave encashment           | 0.97                                 | 3.39                                 |
| Staff welfare expenses     | 11.35                                | 5.26                                 |
| <b>Total</b>               | <b>258.77</b>                        | <b>1,691.70</b>                      |

## 27 Finance costs

| Particulars                                                                            | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Interest and finance charges on financial liabilities carried at amortised cost</b> |                                      |                                      |
| - Bank overdraft                                                                       | 349.71                               | 196.03                               |
| - Term Loan from banks                                                                 | 34.62                                | 29.74                                |
| - Term Loan from financial institution                                                 | 0.78                                 | -                                    |
| - External commercial borrowing                                                        | 1,583.36                             | 766.01                               |
| - Lease liabilities                                                                    | 21.78                                | 36.89                                |
| Interest on shortfall in payment of advance income-tax                                 | 1,121.58                             | 397.80                               |
| Other borrowing cost                                                                   | -                                    | 0.56                                 |
| <b>Total</b>                                                                           | <b>3,111.83</b>                      | <b>1,427.03</b>                      |

## 28 Depreciation and amortisation expenses

| Particulars                                                    | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Depreciation of property, plant and equipment (see note no. 4) | 75.44                                | 79.24                                |
| Depreciation of right-of-use assets (see note no. 5)           | 171.62                               | 171.62                               |
| Amortisation of intangible assets (see note no. 6)             | 1,237.22                             | 722.96                               |
| <b>Total</b>                                                   | <b>1,484.28</b>                      | <b>973.82</b>                        |

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## 29 Other expenses

| Particulars                                                                                  | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Car Expenses                                                                                 | 43.86                                | 22.94                                |
| Common overheads reimbursable to subsidiary [(see note no. 29.1) and (see note no. 35)]      | 678.90                               | -                                    |
| Common overheads reimbursable to Holding Company [(see note no. 29.2) and (see note no. 35)] | 370.11                               | -                                    |
| Corporate social responsibility expenditure (see note no. 29.4)                              | 45.29                                | 39.15                                |
| Legal and professional fees                                                                  | 194.57                               | 208.63                               |
| Marketing Expenses                                                                           | 15,930.58                            | 11,590.85                            |
| Net Loss on Foreign Exchange Fluctuations                                                    | 224.23                               | 30.34                                |
| Office and administrative expenses                                                           | 156.75                               | 75.29                                |
| Payment to auditors (see note no. 29.3)                                                      | 7.46                                 | 2.26                                 |
| Power and Fuel                                                                               | 28.25                                | 27.05                                |
| Printing and Stationery                                                                      | 11.52                                | 5.22                                 |
| Rent                                                                                         | 11.12                                | -                                    |
| Repairs and maintenance                                                                      | 69.74                                | -                                    |
| Telephone and Internet                                                                       | 16.84                                | 57.35                                |
| Travelling expenses                                                                          | 739.78                               | 11.27                                |
| Miscellaneous expenses                                                                       | 29.20                                | 208.77                               |
|                                                                                              |                                      | 78.54                                |
| <b>Total</b>                                                                                 | <b>18,558.20</b>                     | <b>12,357.66</b>                     |

**29.1** The Company compensates the subsidiary company for common expenses attributable to the Company's operations

**29.2** The Company compensates the holding company for common expenses attributable to the Company's operations

**29.3 Auditors remuneration and out-of-pocket expenses (net of GST):**

| Particulars       | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------|--------------------------------------|--------------------------------------|
| Audit fees        |                                      |                                      |
| - Statutory audit | 7.46                                 | 0.25                                 |
| - Tax audit       | -                                    | 0.50                                 |
| - Other matters   | -                                    | 1.51                                 |
| <b>Total</b>      | <b>7.46</b>                          | <b>2.26</b>                          |

## 29.4 Expenses on corporate social responsibility

| No. | Particulars                                                                                                     | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-----|-----------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| 1   | Gross amount required to be spent by the Company during the year (under Section 135 of the Companies Act, 2013) | 45.29                                | 39.15                                |
| 2   | <b>Amount of expenditure incurred</b>                                                                           |                                      |                                      |
|     | (i) Construction/acquisition of any asset                                                                       | -                                    | -                                    |
|     | (ii) On purposes other than (i) above                                                                           | 194.28                               | 114.25                               |
| 3   | <b>Amount not spent/ (Excess spent) during the year on:</b>                                                     |                                      |                                      |
|     | (i) Construction/acquisition of any asset                                                                       | -                                    | -                                    |
|     | (ii) On purposes other than (i) above                                                                           | (148.99)                             | (75.10)                              |
| 4   | Shortfall/ (Excess) at the end of the year                                                                      | (148.99)                             | (75.10)                              |
| 5   | Total of previous years shortfall                                                                               | (1.85)                               | 73.25                                |
| 6   | Reason for shortfall                                                                                            |                                      |                                      |
|     | - NA                                                                                                            |                                      |                                      |
| 7   | Amount yet to be spent/ (Excess spent)                                                                          | (150.84)                             | (1.85)                               |
| 8   | Details of Related party transactions                                                                           | NA                                   | NA                                   |
| 9   | Liability incurred by entering into contractual obligations                                                     | NA                                   | NA                                   |
| 10  | Nature of CSR activities:                                                                                       | Promoting Education and Healthcare   | Promoting Education and Healthcare   |

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## 30 Current Tax and Deferred Tax

### 30.1 Income tax expense

| Particulars                                                                    | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|--------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Current Tax:</b>                                                            |                                      |                                      |
| Current tax                                                                    | 2,643.33                             | 1,000.00                             |
| Short provision of tax relating to earlier years                               | -                                    | -                                    |
|                                                                                | <b>2,643.33</b>                      | <b>1,000.00</b>                      |
| <b>Deferred tax credit</b>                                                     |                                      |                                      |
| In respect of current year                                                     | 1,330.04                             | 323.52                               |
|                                                                                | <b>1,330.04</b>                      | <b>323.52</b>                        |
|                                                                                |                                      |                                      |
| <b>Total tax expense recognised in standalone statement of profit and loss</b> | <b>3,973.37</b>                      | <b>1,323.52</b>                      |

### 30.2 Income Tax recognised in other Comprehensive Income

| Particulars                                  | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Deferred Tax (Liabilities)/Assets:</b>    |                                      |                                      |
| Remeasurement of Defined Benefit Obligations | (0.02)                               | 0.96                                 |
| <b>Total</b>                                 | <b>(0.02)</b>                        | <b>0.96</b>                          |

### 30.3 Reconciliation of income tax expense and the accounting profit multiplied by Company's domestic tax rate:

| Particulars                                                           | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-----------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Profit before tax</b>                                              | <b>8</b>                             | <b>3,830.65</b>                      |
| Income Tax using the Company's domestic Tax rate #                    | ,303.93                              | 964.10                               |
| Effect of items that are non-deductible in determining taxable profit | 2,089.93                             | 351.25                               |
| Excess/ (short) provision of tax in current year                      | 1,881.40                             | 8.85                                 |
| Others                                                                | 2.03                                 | (0.68)                               |
| <b>Income tax expense recognised in Statement of Profit or Loss</b>   | <b>3,973.37</b>                      | <b>1,323.52</b>                      |

# The tax rate used for the reconciliations above is the corporate tax rate plus surcharge (as applicable) on corporate tax, education cess and secondary and higher education cess on corporate tax, payable by corporate entities in India on taxable profits under Income Tax Act, 1961.

In pursuance of Section 115BAA of the Income Tax Act, 1961 announced by the Government of India through Taxation Laws (Amendment) Ordinance, 2019, the Company has opted for irrevocable option of shifting to lower tax rate with effect from financial year 2024-25

**30.4** The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

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## 31 Earnings per Equity Share

| Particulars                                                                                                      | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| (a) Profit/Loss for the year                                                                                     | 4,330.56                             | 2,507.13                             |
| (b) Weighted average number of Ordinary shares outstanding for the purpose of basic earnings per share (numbers) | 5,029,561                            | 5,029,022                            |
| (c) Effect of potential ordinary shares (numbers)                                                                | -                                    | -                                    |
| (d) Weighted average number of ordinary shares in computing diluted earnings per share [(b) + (c)] (numbers)     | 5,029,561                            | 5,029,022                            |
| (e) Earnings per share on Profit for the year (Face Value ₹ 10/- per share)                                      |                                      |                                      |
| – Basic [(a)/(b)] (₹)                                                                                            | 86.10                                | 49.85                                |
| – Diluted [(a)/(d)] (₹)                                                                                          | 86.10                                | 49.85                                |

## 32 Contingent liabilities and commitments

The Company does not have any contingent liabilities or commitments to disclose as on March 31, 2026, March 31, 2025 and April 1, 2024

## 33 Segment information

**33.1** The principal business of the Company is of providing visual artificial intelligence-based solutions. The Director, has been identified as the chief operating decision maker (CODM). The CODM evaluates the Company's performance, allocates resources based on analysis of the various performance indicators of the Company as a single unit. CODM has concluded that there is only one operating reportable segment as defined by Ind AS 108.

## 33.2 Geographical information

The Company's revenue is derived entirely from customers located outside India. All non-current assets of the Company are located in India.

## 33.3 Information about major customers

Revenue from operations includes revenue arising from sales of product of ₹ 1,11,708.44 Lakhs (year ended March 31, 2025: ₹ 67,822.52 Lakhs) out of which sale of services to five (previous year: eight) major customers which accounts for 72.82% (year ended March 31, 2025: 60.23%) of the total revenue from operations.

## 34 Employee benefit plans

### 34.1 Defined contribution plans:

#### (a) Defined benefit plans:

##### Gratuity

The Company has an obligation towards gratuity, a defined benefit retirement plan covering all employees. The plan provides for lump sum payment to vested employees at retirement or at death while in employment or on termination of the employment of an amount equivalent to 15 days salary, as applicable, payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company accounts for the liability for gratuity benefits payable in the future based on an actuarial valuation.

The most recent actuarial valuation of the present value of the defined benefit obligation was carried out for the year ended March 31, 2026 by an independent actuary. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

**(A) Through its defined benefit plans, the Company is exposed to a number of risks, the most significant of which are detailed below:**

#### (1) Salary risk:

The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan's liability.

#### (2) Interest rate risk

A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision. A fall in the discount rate generally increases the mark to market value of the assets depending on the duration of asset.

#### (3) Investment risk:

The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. If the return on plan asset is below this rate, it will create a plan deficit. Currently, for the plan in India, it has a relatively balanced mix of investments in government securities, and other debt instruments.

#### (4) Mortality risk:

Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.

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**(B) Principal actuarial assumptions used:**

The principal assumptions used for the purposes of the actuarial valuations were as follows.

| Particulars           | As at<br>March 31, 2026                     | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-----------------------|---------------------------------------------|-------------------------|------------------------|
| 1. Discount rate      | 7.05% p.a.                                  | 6.70% p.a.              | 7.20% p.a.             |
| 2. Salary growth rate | 9.00% p.a.                                  | 9.00% p.a.              | 9.00% p.a.             |
| 3. Withdrawal rates   | 10.00 % p.a.                                | 10.00 % p.a.            | 10.00 % p.a.           |
| 4. Mortality rate     | India assured lives mortality (2012-14) ULT |                         |                        |

**(C) Expenses recognised in statement of profit and loss**

| Particulars                                                            | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Current service cost                                                   | 2.15                                 | 1.91                                 |
| Interest on net defined benefit liability                              | 0.63                                 | 0.57                                 |
| <b>Components of defined benefit cost recognised in profit or loss</b> | <b>2.78</b>                          | <b>2.48</b>                          |

The current service cost and the net interest expenses for the year are included in the 'Employee benefits expenses' line item in the Standalone statement of profit and loss.

**(D) Expenses recognized in the Other Comprehensive Income (OCI)**

| Particulars                                                | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Actuarial (gains)/losses on obligation for the year        |                                      |                                      |
| - Due to changes in financial assumptions                  | (0.29)                               | 0.38                                 |
| - Due to experience adjustment                             | 0.22                                 | 3.42                                 |
| <b>Net (income)/expense for the year recognized in OCI</b> | <b>( 0.07)</b>                       | <b>3.80</b>                          |

**(E) Amount recognised in the balance sheet**

| Particulars                                                  | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|--------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| Present value of unfunded defined benefit obligation         | 11.39                   | 9.83                    | 8.25                   |
| <b>Net liability arising from defined benefit obligation</b> | <b>11.39</b>            | <b>9.83</b>             | <b>8.25</b>            |

**(F) Net liability recognised in the balance sheet**

| Recognised under:     | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-----------------------|-------------------------|-------------------------|------------------------|
| Non-current liability | 10.44                   | 9.02                    | 7.69                   |
| Current liability     | 0.95                    | 0.81                    | 0.56                   |
| <b>Total</b>          | <b>11.39</b>            | <b>9.83</b>             | <b>8.25</b>            |

**(G) Movements in the present value of defined benefit obligation are as follows:**

| Particulars                               | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------------------------------|--------------------------------------|--------------------------------------|
| Opening defined benefit obligation        | 9.83                                 | 8.25                                 |
| Current service cost                      | 2.15                                 | 1.91                                 |
| Interest cost                             | 0.63                                 | 0.57                                 |
| Actuarial losses                          | (0.07)                               | 3.80                                 |
| Benefits paid from the fund               | (1.15)                               | (4.70)                               |
| <b>Closing defined benefit obligation</b> | <b>11.39</b>                         | <b>9.83</b>                          |

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## (H) Maturity profile of defined benefit obligation:

| Projected benefits payable in future years from the date of reporting | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-----------------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| Year 1 cashflow                                                       | 0.95                    | 0.81                    | 0.56                   |
| Year 2 cashflow                                                       | 0.94                    | 0.90                    | 0.73                   |
| Year 3 cashflow                                                       | 0.92                    | 0.88                    | 0.82                   |
| Year 4 cashflow                                                       | 1.09                    | 0.86                    | 0.81                   |
| Year 5 cashflow                                                       | 1.18                    | 0.93                    | 0.79                   |
| Year 6 to year 10 cashflow                                            | 6.10                    | 4.39                    | 3.77                   |
| <b>Total expected payments</b>                                        | <b>11.18</b>            | <b>8.77</b>             | <b>7.48</b>            |

## (I) Sensitivity analysis

The Sensitivity analysis below has been determined based on reasonably possible change of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant. These sensitivities show the hypothetical impact of a change in each of the lied assumptions in isolation. While each of these sensitivities holds all other assumptions constant, in practice such assumptions rarely change in isolation and the asset value changes may offset the impact to some extent. For presenting the sensitivities, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating the Defined Benefit Obligation presented above. There was no change in the methods and assumptions used in the preparation of the Sensitivity Analysis from previous year.

| Projected benefits payable in future years from the date of reporting | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-----------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Projected benefit obligation on current assumptions</b>            |                                      |                                      |
| <b>Discount rate sensitivity</b>                                      |                                      |                                      |
| Increase by 0.5%                                                      | 10.98                                | 9.45                                 |
| (% change)                                                            | (3.67%)                              | (3.88%)                              |
| Decrease by 0.5%                                                      | 11.84                                | 10.24                                |
| (% change)                                                            | 3.91%                                | 4.16%                                |
| <b>Salary growth rate sensitivity</b>                                 |                                      |                                      |
| Increase by 0.5%                                                      | 11.63                                | 10.11                                |
| (% change)                                                            | 2.07%                                | 2.82%                                |
| Decrease by 0.5%                                                      | 11.13                                | 9.60                                 |
| (% change)                                                            | (2.32%)                              | (2.38%)                              |
| <b>Withdrawal rate Sensitivity</b>                                    |                                      |                                      |
| Increase by 10.00%                                                    | 11.45                                | 9.86                                 |
| (% change)                                                            | 0.50%                                | 0.27%                                |
| Decrease by 10.00%                                                    | 11.33                                | 9.78                                 |
| (% change)                                                            | (0.59%)                              | (0.52%)                              |

## (J) Other disclosures

The weighted average duration of the obligations as at March 31, 2026 is 8.76 years (as at March 31, 2025: 9.14 years and April 1, 2024: 9.09 Years).

The Company's best estimate of the contributions expected to be paid to the plan during the next year is ₹ 0.95 lakhs (As on March 31, 2025: ₹ 0.81 and as at April 1, 2024: ₹ 0.95 lakhs).

## 35.1 Details of related parties

| Description of relationship                       | Name of the related party                                                   |
|---------------------------------------------------|-----------------------------------------------------------------------------|
| <b>Holding Company</b>                            | Prisma AI Corporation Pte Ltd                                               |
| <b>Subsidiary Company</b>                         | Snap2Life Global Private Limited                                            |
| <b>Entity in which directors exercise control</b> | Entity in which directors exercise control                                  |
| Maas AI Private Limited                           |                                                                             |
| <b>Key management personnel</b>                   |                                                                             |
| - Whole Time Director                             | Shreeram Subramaniam Iyer<br>Amitabh Roy Chowdhury<br>Maryann Shreeram Iyer |

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## 35 Related party disclosures

### 35.2 Transactions during the year with related parties

| S. No.    | Particulars                                             | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-----------|---------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>A</b>  | <b>Sale of services</b>                                 |                                      |                                      |
| <b>I</b>  | <b>Holding Company</b>                                  |                                      |                                      |
|           | Prisma AI Corporation Pte Ltd                           | 6,623.46                             | 3,205.50                             |
|           | <b>Total</b>                                            | <b>6,623.46</b>                      | <b>3,205.50</b>                      |
| <b>B</b>  | <b>Advances Given</b>                                   |                                      |                                      |
| <b>I</b>  | <b>Holding Company</b>                                  |                                      |                                      |
|           | Prisma AI Corporation Pte Ltd                           | 1,770.54                             | -                                    |
| <b>II</b> | <b>Key management personnel</b>                         |                                      |                                      |
|           | Amitabh Roy Chowdhury                                   | 57.75                                | 9.40                                 |
|           | Shreeram Subramaniam Iyer                               | 18.28                                | 9.62                                 |
|           | <b>Total</b>                                            | <b>1,846.57</b>                      | <b>-</b>                             |
| <b>C</b>  | <b>Reimbursement for allocable overheads receivable</b> |                                      |                                      |
|           | <b>Subsidiary Company</b>                               |                                      |                                      |
|           | Snap2Life Global Private Limited                        | 10.89                                | 10.95                                |
|           | <b>Total</b>                                            | <b>10.89</b>                         | <b>10.95</b>                         |
| <b>D</b>  | <b>Reimbursement for allocable overheads payable</b>    |                                      |                                      |
| <b>I</b>  | <b>Holding Company</b>                                  |                                      |                                      |
|           | Prisma AI Corporation Pte Ltd                           | 370.11                               | -                                    |
| <b>II</b> | <b>Subsidiary Company</b>                               |                                      |                                      |
|           | Snap2Life Global Private Limited                        | 678.90                               | -                                    |
|           | <b>Total</b>                                            | <b>1,049.01</b>                      | <b>-</b>                             |
| <b>E</b>  | <b>Loans taken</b>                                      |                                      |                                      |
| <b>I</b>  | <b>Key management personnel</b>                         |                                      |                                      |
|           | Shreeram Subramaniam Iyer                               | 2,295.44                             | 1,569.69                             |
|           | Maryann Shreeram Iyer                                   | 1,393.93                             | 4,223.00                             |
| <b>II</b> | <b>Entity in which directors exercise control</b>       |                                      |                                      |
|           | Maas AI Private Limited                                 | 10,343.00                            | -                                    |
|           | <b>Total</b>                                            | <b>14,032.37</b>                     | <b>5,792.69</b>                      |
| <b>F</b>  | <b>Loans Repaid</b>                                     |                                      |                                      |
| <b>I</b>  | <b>Key management personnel</b>                         |                                      |                                      |
|           | Shreeram Subramaniam Iyer                               | 2,184.20                             | 2,583.04                             |
|           | Maryann Shreeram Iyer                                   | 827.90                               | -                                    |
| <b>II</b> | <b>Entity in which directors exercise control</b>       |                                      |                                      |
|           | Maas AI Private Limited                                 | 212.00                               | -                                    |
|           | <b>Total</b>                                            | <b>3,224.10</b>                      | <b>2,583.04</b>                      |
| <b>G</b>  | <b>Remuneration</b>                                     |                                      |                                      |
| <b>I</b>  | <b>Key management personnel</b>                         |                                      |                                      |
|           | Shreeram Subramaniam Iyer                               | 5.00                                 | 5.00                                 |
|           | Amitabh Roy Chowdhury                                   | 4.00                                 | 4.00                                 |
|           | Maryann Shreeram Iyer                                   | 3.00                                 | 3.00                                 |
|           | <b>Total</b>                                            | <b>12.00</b>                         | <b>12.00</b>                         |

The transactions with related parties are made in the normal course of business and on terms equivalent to those that prevail in arm's length transactions. All the related party transactions are reviewed and approved by board of directors.

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## 35.3 Amounts outstanding with related parties

| S. No.     | Particulars                                       | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|------------|---------------------------------------------------|-------------------------|-------------------------|------------------------|
| <b>A</b>   | <b>Trade receivable</b>                           |                         |                         |                        |
| <b>I</b>   | <b>Holding Company</b>                            |                         |                         |                        |
|            | Prisma AI Corporation Pte Ltd                     | 5,955.74                | 3,243.85                | -                      |
| <b>II</b>  | <b>Subsidiary Company</b>                         |                         |                         |                        |
|            | Snap2life Global Private Limited                  | 558.08                  | 622.00                  | 709.46                 |
| <b>B</b>   | <b>Trade payable</b>                              |                         |                         |                        |
| <b>I</b>   | <b>Holding Company</b>                            |                         |                         |                        |
|            | Prisma AI Corporation Pte Ltd                     | -                       | -                       | 915.95                 |
| <b>C</b>   | <b>Advances given</b>                             |                         |                         |                        |
| <b>I</b>   | <b>Holding Company</b>                            |                         |                         |                        |
|            | Prisma AI Corporation Pte Ltd                     | 4,465.95                | 2,331.06                | -                      |
| <b>II</b>  | <b>Subsidiary Company</b>                         |                         |                         |                        |
|            | Snap2life Global Private Limited                  | 68.85                   | 62.25                   | 57.94                  |
| <b>III</b> | <b>Key management personnel</b>                   |                         |                         |                        |
|            | Amitabh Roy Chowdhury                             | 88.73                   | 30.98                   | 21.58                  |
|            | Shreeram Subramaniam Iyer                         | 27.90                   | 9.62                    | -                      |
| <b>D</b>   | <b>Advances received</b>                          |                         |                         |                        |
| <b>I</b>   | <b>Holding Company</b>                            |                         |                         |                        |
|            | Prisma AI Corporation Pte Ltd                     | -                       | -                       | 709.03                 |
| <b>D</b>   | <b>Loan payable</b>                               |                         |                         |                        |
| <b>I</b>   | <b>Key management personnel</b>                   |                         |                         |                        |
|            | Shreeram Subramaniam Iyer                         | 387.75                  | 273.55                  | 1,286.90               |
|            | Maryann Shreeram Iyer                             | 4,789.03                | 4,223.00                | -                      |
| <b>II</b>  | <b>Entity in which directors exercise control</b> |                         |                         |                        |
|            | Maas AI Private Limited                           | 10,131.00               | -                       | -                      |
| <b>B</b>   | <b>Remuneration payable</b>                       |                         |                         |                        |
| <b>I</b>   | <b>Key management personnel</b>                   |                         |                         |                        |
|            | Shreeram Subramaniam Iyer                         | 5.00                    | 5.00                    | 15.00                  |
|            | Amitabh Roy Chowdhury                             | 4.00                    | 4.00                    | 12.00                  |
|            | Maryann Shreeram Iyer                             | 9.85                    | 9.85                    | 9.00                   |

## 35.4 Compensation of key managerial personnel

The remuneration of the key management personnel of the Company, is set out below in aggregate for each of the categories specified in Ind AS 24:

| Particulars                  | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------|--------------------------------------|--------------------------------------|
| Short-term employee benefits | 12.00                                | 12.00                                |
| <b>Total</b>                 | <b>12.00</b>                         | <b>12.00</b>                         |

- (a) The remuneration to the key managerial personnel does not include the provisions made for gratuity, as they are determined on an actuarial basis for the Company as a whole.
- (b) All decisions relating to the remuneration of the Directors are taken by the Board of Directors of the Company, in accordance with shareholders' approval, wherever necessary.

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## 36.Financial instruments and risk management

### 36.1 Capital risk management

The Company's objective, when managing capital is to ensure the going concern operation and to maintain an efficient capital structure to reduce the cost of capital, support the corporate strategy and meet shareholder's expectations. The policy of the Company is to borrow funds through banks, directors, or raise through equity which is supported by committed borrowing facilities to meet anticipated funding requirements. The Company manages its capital structure and makes adjustments in the light of changes in economic conditions and the requirement of financial markets. The capital structure is governed by policies approved by the Board of Directors, and is monitored by various metrics. The following table summarises the capital of the Company :

| Particulars                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------------------|----------------------|----------------------|---------------------|
| Long term debts                 | 7,374.73             | 1 0,479.57           | 197.74              |
| Short term debts                | 2 3,396.40           | 9,495.97             | 1,347.71            |
| Less: Cash and cash equivalents | ( 3,522.28)          | (717.62)             | (736.67)            |
| <b>Net debt/ (cash)</b>         | <b>2 7,248.86</b>    | <b>1 9,257.92</b>    | <b>808.78</b>       |
| <b>Total Equity</b>             | <b>1 1,888.53</b>    | <b>6,553.68</b>      | <b>3,751.29</b>     |
| <b>Net debt to equity ratio</b> | <b>2.29</b>          | <b>2.94</b>          | <b>0.22</b>         |

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings.

The Company has not defaulted on any loans payable, and there has been no breach of any loan covenants.

No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026, and March 31, 2025.

### 36.2 Categories of financial instruments

The following table provides categorisation of all financial instruments

| Particulars                            | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|----------------------------------------|----------------------|----------------------|---------------------|
| <b>Financial assets</b>                |                      |                      |                     |
| <b>Measured at cost</b>                |                      |                      |                     |
| (a) Investments                        | 1.14                 | 1.03                 | 1.00                |
| <b>Measured at amortised cost</b>      |                      |                      |                     |
| (a) Trade Receivable                   | 2 1,816.99           | 1 7,068.69           | 8,959.39            |
| (b) Cash and cash equivalent           | 3,522.28             | 717.62               | 736.67              |
| (c) Bank balances other than (b) above | 5,614.33             | 9,004.00             | 33.35               |
| (d) Other financial assets             | 1 7,083.72           | 1 3,101.28           | 7,058.88            |
| <b>Total financial assets</b>          | <b>4 8,038.46</b>    | <b>3 9,892.62</b>    | <b>1 6,789.29</b>   |
| <b>Financial liabilities</b>           |                      |                      |                     |
| <b>Measured at amortised cost</b>      |                      |                      |                     |
| (a) Borrowings                         | 3 0,771.13           | 1 9,975.54           | 1,545.45            |
| (b) Lease liabilities                  | 183.49               | 331.99               | 468.42              |
| (c) Trade payables                     | 1 6,689.64           | 1 7,337.32           | 1 7,593.32          |
| (d) Other financial liabilities        | 185.56               | 160.69               | 133.24              |
| <b>Total financial liabilities</b>     | <b>4 7,829.82</b>    | <b>3 7,805.54</b>    | <b>1 9,740.43</b>   |

### 36.3 Financial risk management objectives

The Company's principal financial liabilities comprise borrowings, lease liabilities, trade payable and other financial liabilities. The main purpose of these financial liabilities is to finance and support the Company's operations. The Company's principal financial assets comprise investment in subsidiaries, cash and cash equivalents, fixed deposits, trade receivable and other financial assets that derive directly from its operations.

The Company is exposed to various financial risks such as market risk, credit risk and liquidity risk. The Company's senior management team oversees the management of these risks. The Board of Directors review and agree policies for managing each of these risks, which are summarised below:

#### (i). Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk mainly comprises interest rate risk, currency risk, and price risk.

#### (a) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates.

The Company manages its interest rate risk by having fixed and variable rate loans and borrowings.

| Particulars              | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|--------------------------|----------------------|----------------------|---------------------|
| Floating rate borrowings | 10,261.06            | 10,519.44            | 255.53              |
| <b>Total</b>             | <b>1 0,261.06</b>    | <b>1 0,519.44</b>    | <b>255.53</b>       |

#### Interest Rate Sensitivity Analysis

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings taken at floating rates. With all other variables held constant, the Company's profit before tax is affected through the impact on floating rate borrowings, as follows:

| Particulars                                            | Interest rate sensitivity analysis |                      |                     |
|--------------------------------------------------------|------------------------------------|----------------------|---------------------|
|                                                        | As at March 31, 2026               | As at March 31, 2025 | As at April 1, 2024 |
| <b>Impact on Profit/(Loss) before tax for the year</b> |                                    |                      |                     |
| 0.50% increase in Basis Point (%)                      | (4.48)                             | (4.93)               | (0.17)              |
| 0.50% decrease in Basis Point (%)                      | 4.48                               | 4.93                 | 0.17                |

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## (b) Foreign currency risk:

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities denominated in foreign currency and thus the risk of changes in foreign exchange rates relates primarily to trade receivable, trade payable and external commercial borrowings.

The year end unhedged foreign currency exposures are given below:

Particulars of unhedged foreign currency exposure as at the reporting date (in respective currency):

| Particulars                                | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|--------------------------------------------|----------------------|----------------------|---------------------|
| <b>(a). Trade payables:</b>                |                      |                      |                     |
| In SGD                                     | 123.80               | 176.00               | 100.88              |
| Equivalent in ₹ Lakhs                      | 8,990.08             | 1 1,613.51           | 7,834.41            |
| <b>(b). Trade receivables:</b>             |                      |                      |                     |
| In USD                                     | 161.58               | 154.17               | 98.95               |
| In SGD                                     | 57.77                | 50.30                | 37.56               |
| Equivalent in ₹ Lakhs                      | 2 2,394.24           | 1 6,438.24           | 1 0,567.35          |
| <b>(c). External commercial borrowings</b> |                      |                      |                     |
| In USD                                     | 135.00               | 135.00               | -                   |
| Equivalent in ₹ Lakhs                      | 1 0,103.19           | 1 0,321.70           | -                   |

## Foreign currency sensitivity

The following table demonstrate the sensitivity to a reasonable possible change in exchange rate, with all other variables held constant. The impact on the Company's profit before tax due to changes in the fair value of monetary assets and liabilities is as follows:

Impact on Profit/(Loss) before tax for the year

| Particulars                                | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|--------------------------------------------|-----------------------------------|-----------------------------------|
| <b>(a). Trade payables:</b>                |                                   |                                   |
| <b>SGD currency:</b>                       |                                   |                                   |
| 0.50% increase (%)                         | (45.19)                           | (56.01)                           |
| 0.50% decrease (%)                         | 45.19                             | 56.01                             |
| <b>(b). Trade receivables:</b>             |                                   |                                   |
| <b>USD currency:</b>                       |                                   |                                   |
| 0.50% increase (%)                         | 76.47                             | 65.97                             |
| 0.50% decrease (%)                         | (76.47)                           | (65.97)                           |
| <b>SGD currency:</b>                       |                                   |                                   |
| 0.50% increase (%)                         | 21.09                             | 16.01                             |
| 0.50% decrease (%)                         | (21.09)                           | (16.01)                           |
| <b>(c). External commercial borrowings</b> |                                   |                                   |
| <b>USD currency:</b>                       |                                   |                                   |
| 0.50% increase (%)                         | (63.89)                           | 0.68                              |
| 0.50% decrease (%)                         | 63.89                             | (0.68)                            |

## (c) Price risk

In a potentially inflationary economy, the Company expects periodical price increases across its service lines. Service price increases which are not in line with the levels of customers' discretionary spends, may affect the business/ sales volumes. In such a scenario, the risk is managed by offering judicious product discounts to customers to sustain volumes. The Company negotiates with its vendors for purchase price rebates such that the rebates substantially absorb the discounts offered to the customers. This helps the Company to protect itself from significant margin losses. This mechanism also works in case of a downturn in the retail sector, although overall volumes would get affected.

## (ii). Credit risk management

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables).

### (a) Trade receivables

The Company has adopted a policy of dealing with only credit worthy counterparties in case of institutional customers and the credit risk exposure for institutional customers is managed by the Company by credit worthiness checks.

### (b) Financial Risk Management objectives and policies

The Company closely monitors its customers who are going through financial stress and assesses actions such as change in payment terms, derecognition of revenue on collection basis etc., depending on severity of each case. The collections pattern from the customers in the current period does not indicate stress beyond what has been factored while computing the allowance for expected credit losses.

There is no expected credit loss allowance for trade receivables as at March 31, 2026, March 31, 2025 and April 1, 2024.

### (c) Other financial assets

The Company has adopted a policy of only dealing with counterparties that have sufficient credit rating. The Company's exposure and credit ratings of its counterparties are continuously monitored and the aggregate value of transactions is reasonably spread amongst the counterparties.

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## (iii). Liquidity risk management

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. Cash flow from operating activities provides the funds to service the financial liabilities on a day-to-day basis. The Company regularly monitors the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs.

### Liquidity risk table

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

| Particulars                 | Upto 1 year       | 1-5 years         | Total             |
|-----------------------------|-------------------|-------------------|-------------------|
| <b>March 31, 2026</b>       |                   |                   |                   |
| Borrowings                  | 1 8,808.12        | 8,203.24          | 2 7,011.36        |
| Lease liabilities           | 155.44            | -                 | 155.44            |
| Trade payables              | 1 6,689.64        | -                 | 1 6,689.64        |
| Other financial liabilities | 185.56            | -                 | 185.56            |
| <b>Total</b>                | <b>3 5,838.76</b> | <b>8,203.24</b>   | <b>4 4,042.00</b> |
| <b>March 31, 2025</b>       |                   |                   |                   |
| Borrowings                  | 9,495.97          | 1 1,392.44        | 2 0,888.41        |
| Lease liabilities           | 193.16            | 155.44            | 348.60            |
| Trade payables              | 1 7,337.32        | -                 | 1 7,337.32        |
| Other financial liabilities | 160.69            | -                 | 160.69            |
| <b>Total</b>                | <b>2 7,187.14</b> | <b>1 1,547.88</b> | <b>3 8,735.02</b> |
| <b>April 1, 2024</b>        |                   |                   |                   |
| Borrowings                  | 1,347.71          | 197.74            | 1,545.45          |
| Lease liabilities           | 183.96            | 348.59            | 532.55            |
| Trade payables              | 1 7,593.32        | -                 | 1 7,593.32        |
| Other financial liabilities | 133.24            | -                 | 133.24            |
| <b>Total</b>                | <b>1 9,258.23</b> | <b>546.33</b>     | <b>1 9,804.56</b> |

The above table details the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The amount disclosed in the tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The contractual maturity is based on the earliest date on which the Company may be required to pay.

## 37 Fair Value Measurement

### 37.1 Fair value of the financial assets and financial liabilities that are measured at fair value on a recurring basis

The Company does not have any financial assets and financial liabilities that are measured at fair value on a recurring basis.

### 37.2 Fair value of financial assets and financial liabilities that are measured at amortised cost:

The management believes the carrying amounts of financial assets and financial liabilities measured at amortised cost approximate their fair values.

## 38 Additional regulatory information as required by Schedule III to the Companies Act, 2013

**38.1** The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.

**38.2** The Company has not traded or invested in Crypto currency or Virtual Currency during each reporting period.

**38.3** There were no Scheme of Arrangements entered by the Company during each reporting period, which required approval from the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

**38.4** The Company did not have any transactions with Companies struck off.

**38.5** The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), 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.

**38.6** The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- a. 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
- b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

**38.7** The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

**38.8** The Company has complied with the number of layers prescribed under the Companies Act, 2013.

**38.9** The Company does not have any Loans or advances to promoters, directors, KMPs and related parties, either severally or jointly with any other person, that are

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment.

**38.10** There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

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## 39 Ratio Analysis and its elements

Where any one or both the components of ratios are extracted from Standalone statement of profit and loss, the ratios are provided for the year ended March 31, 2026 and March 31, 2025. However, where both the components of ratio are extracted from the Standalone balance sheet, the ratios are provided for all the three periods (i.e., as at March 31, 2026, as at March 31, 2025 and April 1, 2024).

### a) Current Ratio = current assets divided by current liabilities

| Particulars                        | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------|----------------------|----------------------|---------------------|
| Current assets                     | 50,763.46            | 38,444.45            | 17,476.88           |
| Current liabilities                | 56,784.76            | 39,251.01            | 24,089.14           |
| <b>Ratio (In times)</b>            | <b>0.89</b>          | <b>0.98</b>          | <b>0.73</b>         |
| <b>% Change from previous year</b> | <b>(9.18)%</b>       | <b>34.25%</b>        |                     |

Reason for change more than 25%:

For March 31, 2025 vs April 1, 2024

The current ratio improved mainly due to a significant increase in current assets, particularly trade receivables, bank balances and Other financial assets, as compared to the increase in current liabilities.

### b) Return on Equity Ratio = Net profit after tax divided by average equity

| Particulars                        | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------|--------------------------------------|--------------------------------------|
| Net profit after tax               | 4,330.56                             | 2,507.13                             |
| Average equity*                    | 9,221.10                             | 5,152.49                             |
| <b>Ratio</b>                       | <b>46.96%</b>                        | <b>48.66%</b>                        |
| <b>% Change from previous year</b> | <b>(3.48)%</b>                       |                                      |

\*Average equity represents the average of opening and closing total equity.

### c) Trade Receivables turnover ratio = Credit Sales divided by average trade receivables

| Particulars                        | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------|--------------------------------------|--------------------------------------|
| Credit Sales*                      | 111,708.44                           | 67,822.52                            |
| Average Trade Receivables #        | 19,442.84                            | 13,014.04                            |
| <b>Ratio (In times)</b>            | <b>5.75</b>                          | <b>5.21</b>                          |
| <b>% Change from previous year</b> | <b>10.25%</b>                        |                                      |

\* Credit sales includes sale of services

# Average Trade receivables represents the average of opening and closing trade receivables.

### d) Trade payables turnover ratio = Credit purchases divided by average trade payables

| Particulars                        | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------|--------------------------------------|--------------------------------------|
| Credit Purchases                   | 96,390.09                            | 59,571.64                            |
| Average Trade Payables             | 17,013.48                            | 17,465.32                            |
| <b>Ratio (In times)</b>            | <b>5.67</b>                          | <b>3.41</b>                          |
| <b>% Change from previous year</b> | <b>39.80%</b>                        |                                      |

Reason for change more than 25%:

The ratio increased mainly because operating expenses/credit purchases increased significantly while average trade payables remained broadly stable. This indicates faster turnover of trade payables during the year.

### e) Net Capital Turnover Ratio = Sales divided by Net Working capital

| Particulars                         | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------------------------|--------------------------------------|--------------------------------------|
| Sales (A)                           | 111,708.44                           | 67,822.52                            |
| Current Assets (B)                  | 50,763.46                            | 38,444.45                            |
| Current Liabilities (C)             | 56,784.76                            | 39,251.01                            |
| Net Working Capital (D = B - C)     | (6,021.30)                           | (806.56)                             |
| <b>Ratio (In times) (E = A / D)</b> | <b>( 18.55)</b>                      | <b>( 84.09)</b>                      |
| <b>% Change from previous year</b>  | <b>(77.94)%</b>                      |                                      |

Reason for change more than 25%:

The Net Capital Turnover Ratio improved due to a significant increase in sales during FY 2025-26 and due to decrease in working capital

### f) Net profit ratio = Net profit after tax divided by Sales

| Particulars                        | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------|--------------------------------------|--------------------------------------|
| Net profit after tax               | 4,330.56                             | 2,507.13                             |
| Sales                              | 111,708.44                           | 67,822.52                            |
| <b>Ratio</b>                       | <b>3.88%</b>                         | <b>3.70%</b>                         |
| <b>% Change from previous year</b> | <b>4.87%</b>                         |                                      |

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g) Return on Capital employed (pre -tax) = Earnings before interest and taxes (EBIT) divided by Capital Employed

| Particulars                         | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------------------------|--------------------------------------|--------------------------------------|
| Profit before tax (A)               | 8,303.93                             | 3,830.65                             |
| Add: Finance cost (B)               | 3,111.83                             | 1,427.03                             |
| <b>EBIT (C) = (A+B)</b>             | <b>11,415.76</b>                     | <b>5,257.68</b>                      |
| Tangible net worth* (D)             | (636.70)                             | 302.13                               |
| Total debt** (E)                    | 30,954.62                            | 20,307.53                            |
| Deferred tax liabilities (F)        | 3,339.45                             | 1,729.30                             |
| <b>Capital Employed (G)=(D+E+F)</b> | <b>33,657.37</b>                     | <b>22,338.96</b>                     |
| <b>Ratio (In %)</b>                 | <b>33.92%</b>                        | <b>23.54%</b>                        |
| <b>% Change from previous year</b>  | <b>44.11%</b>                        |                                      |

\* Tangible net worth = Net worth (Shareholder's fund) - other intangible assets

\*\* Debt comprises of current and non-current borrowings and lease liabilities.

**Reason for change more than 25%:**

Return on capital employed increased by 44.19% primarily on account of higher EBIT during the year, driven by improved operational performance, which grew at a faster rate than the increase in capital employed.

h) Debt Equity ratio = Total debts divided by Total Equity

| Particulars                        | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------|----------------------|----------------------|---------------------|
| Total Debts*                       | 30,954.62            | 20,307.53            | 2,013.87            |
| Shareholder's funds                | 11,888.53            | 6,553.68             | 3,751.29            |
| <b>Ratio (In %)</b>                | <b>260.37%</b>       | <b>309.86%</b>       | <b>53.68%</b>       |
| <b>% Change from previous year</b> | <b>(15.97)%</b>      | <b>477.19%</b>       |                     |

\* Debt comprises of current and non-current borrowings and lease liabilities.

**Reason for change more than 25%:**

**For March 31, 2025 vs April 1, 2024**

The Debt-Equity Ratio increased primarily due to additional borrowings, including External Commercial Borrowings. The growth in debt outpaced the increase in shareholders' funds, leading to an increase in the ratio.

i) Debt service coverage ratio= Earnings available for debt services dividend by total interest and principal repayments.

| Particulars                                                                               | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Profit after tax (A)                                                                      | 4,330.56                             | 2,507.13                             |
| <b>Add: Non cash operating expenses and finance cost</b>                                  |                                      |                                      |
| - Depreciation and amortisation (B)                                                       | 1,484.28                             | 973.82                               |
| - Finance cost (C)                                                                        | 3,111.83                             | 1,427.03                             |
| <b>Total Non-cash operating expenses and finance cost (Pre-tax) (D= B+C)</b>              | <b>4,596.11</b>                      | <b>2,400.85</b>                      |
| <b>Total Non-cash operating expenses and finance cost (Post-tax) (E = D (1-Tax rate))</b> | <b>3,439.37</b>                      | <b>1,796.60</b>                      |
| <b>Earnings available for debt services (F = A+E)</b>                                     | <b>7,769.92</b>                      | <b>4,303.73</b>                      |
| <b>Debt service</b>                                                                       |                                      |                                      |
| Interest (G)                                                                              | 3,111.83                             | 1,427.03                             |
| Lease Payments (H)                                                                        | 193.16                               | 183.96                               |
| Principal repayments (I)                                                                  | 3,303.16                             | 2,640.83                             |
| <b>Total Interest and principal repayments (J = G + H + I)</b>                            | <b>6,608.15</b>                      | <b>4,251.82</b>                      |
| <b>Ratio (In times) (J = F/ I)</b>                                                        | <b>1.18</b>                          | <b>1.01</b>                          |
| <b>% Change from previous year</b>                                                        | <b>16.16%</b>                        |                                      |

j) Return on investment\*

Return on investment\* = Profit divided by cost of investment :NA

\*This ratio is not applicable since the Company does not have any projects/investments other than current operations

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## 40 First-time adoption of Ind-AS

### 40.1 Reconciliation of total equity as at March 31, 2025 and April 1, 2024

| Particulars                                                                                         | Note | As at March 31, 2025 | As at April 1, 2024 |
|-----------------------------------------------------------------------------------------------------|------|----------------------|---------------------|
| <b>Total equity (shareholder's funds) under previous GAAP (as per audited financial statements)</b> |      | <b>10,334.35</b>     | <b>9,438.97</b>     |
| <b>Adjustments:</b>                                                                                 |      |                      |                     |
| Adjustments to rectify errors in previous GAAP                                                      | a.   | 1,863.11             | -                   |
| <b>Total equity (shareholder's funds) under previous GAAP after adjustments</b>                     |      | <b>12,197.46</b>     | <b>9,438.97</b>     |
| <b>Ind AS Adjustments:</b>                                                                          |      |                      |                     |
| Impact on account of lease accounting as per Ind AS 116                                             | b.   | (24.55)              | -                   |
| Remeasurement of defined benefit plans                                                              | c.   | ( 2.53)              | 0.22                |
| Effect of fair valuation of Security deposits                                                       | d.   | 3.34                 | ( 0.78)             |
| Effect on borrowing cost pursuant to application of effective interest rate method                  | e.   | 902.07               | -                   |
| Effect of forex exchange fluctuation                                                                | f.   | 8 0.09               | -                   |
| Impact of revenue recognition                                                                       | g.   | (4,873.13)           | (4,281.76)          |
| Deferred Tax Impact                                                                                 | h.   | (1,729.07)           | (1,405.36)          |
| <b>Total adjustment to profit or loss</b>                                                           |      | <b>( 5,643.78)</b>   | <b>( 5,687.68)</b>  |
| <b>Total equity under Ind AS</b>                                                                    |      | <b>6,553.68</b>      | <b>3,751.29</b>     |

### 40.2 Reconciliation of Total Comprehensive Income for the year ended March 31, 2025

| Particulars                                                                        | Note | For the year ended March 31, 2025 |
|------------------------------------------------------------------------------------|------|-----------------------------------|
| <b>Profit after tax as per previous GAAP (as per audited financial statements)</b> |      | <b>730.31</b>                     |
| <b>Adjustments:</b>                                                                |      |                                   |
| Adjustments to rectify errors in previous GAAP                                     | a.   | 1,863.11                          |
| <b>Profit after tax as per previous GAAP after adjustments</b>                     |      | <b>2,593.42</b>                   |
| <b>Ind AS Adjustments:</b>                                                         |      |                                   |
| Impact on account of lease accounting as per Ind AS 116                            | b.   | (24.55)                           |
| Gratuity Impact as per valuation                                                   | c.   | 1.05                              |
| Effect of fair valuation of Security deposits                                      | d.   | 4.12                              |
| Effect on borrowing cost pursuant to application of effective interest rate method | e.   | 902.07                            |
| Effect of forex exchange fluctuation                                               | f.   | 8 0.09                            |
| Impact of revenue recognition                                                      | g.   | (591.37)                          |
| Deferred Tax Impact                                                                | h.   | (324.67)                          |
| <b>Total adjustment to profit or loss</b>                                          |      | <b>4 6.74</b>                     |
| <b>Profit after tax under Ind AS</b>                                               |      | <b>2,640.16</b>                   |
| <b>Other comprehensive income</b>                                                  |      |                                   |
| Remeasurement of defined benefit plans                                             | c.   | ( 3.80)                           |
| Deferred tax impact                                                                | h.   | 0.96                              |
| <b>Total comprehensive income under Ind AS</b>                                     |      | <b>2,637.32</b>                   |

**Note:** Under previous GAAP, total comprehensive income was not reported. Therefore, the above reconciliation starts with profit under the previous GAAP.

### 40.3 Impact of Ind AS adoption on the statements of cash flows for the year ended March 31, 2025.

| Particulars                                                   | Previous GAAP * | Adjustments      | Ind AS            |
|---------------------------------------------------------------|-----------------|------------------|-------------------|
| Net cash flows from operating activities                      | (7,183.89)      | (172.06)         | (7,011.83)        |
| Net cash flows from investing activities                      | (1,602.39)      | 9,017.26         | ( 10,619.65)      |
| Net cash flows from financing activities                      | 17,620.23       | 4,940.03         | 12,680.20         |
| <b>Net increase/(decrease) in cash and cash equivalents</b>   | <b>8,833.95</b> | <b>13,785.23</b> | <b>(4,951.28)</b> |
| <b>Cash and Cash equivalents at the Beginning of the year</b> | <b>769.66</b>   | <b>3 6.01</b>    | <b>733.65</b>     |
| <b>Effects of exchange difference</b>                         | <b>-</b>        | <b>2 4.30</b>    | <b>(24.30)</b>    |
| <b>Cash and Cash equivalents at the End of the year</b>       | <b>9,603.61</b> | <b>13,845.54</b> | <b>(4,241.93)</b> |

\*The previous GAAP figures have been reclassified to conform to Ind AS presentation requirements for the purposes of this note.

#### 40.4 Notes to first-time adoption:

##### a. Adjustments to rectify errors in previous GAAP

During the preparation of the comparative financial statements for the year ended March 31, 2025, the Company identified an over-provision of income taxes relating to earlier years. Accordingly, the comparative financial information has been revised to reflect the impact of the resulting tax adjustments.

##### b. Leases

Under previous GAAP, the lease payment made for the premises taken on lease is recognised as Rent Expenses in the standalone Statement of Profit and Loss for the year. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors. It introduces a single, on-balance sheet lease accounting model for lessees. Under Ind AS, the Company recognise right-to-use asset (ROU asset) and lease liability for the premises taken on lease subject to exemption provided in the Ind AS 116. On application of Ind AS 116, the nature of expenses has changed from lease rent to depreciation cost for the right-to-use asset, and finance cost for interest accrued on lease liability. There is no change in accounting by the lessor.

# Statutory Reports

**Prisma Global Limited**

**Notes to the Standalone Financial Statements as at and for the year ended March 31, 2026**

**All amounts are ₹ in Lakhs unless otherwise stated**

## **c. Actuarial gains and losses**

The impact is on account of measurement of employee benefits obligations as per Ind AS 19. Under previous GAAP, actuarial gains and losses were recognised in profit and loss. Under Ind AS, the actuarial gains and losses forming part of remeasurement of the net defined benefit liability / asset, are recognised in the Other Comprehensive Income (OCI) instead of profit or loss.

## **d. Security deposits**

Under the previous GAAP, interest free refundable security deposits (given) were accounted at their transaction value. Under Ind AS, all the financial assets are required to be recognized at fair value.

## **e. Borrowing**

Under the previous GAAP, the transaction costs with respect to obtaining the loan for example loan processing fees, were charged to Statement of Profit and Loss as they were incurred. Under Ind AS, the Company identifies transaction costs and fees that are 'incremental' and attributable to the obtaining of loan. These transaction costs and fees are treated as an adjustment to the EIR and are amortized over the expected life of the instrument.

## **f. Forex exchange fluctuation on net profits**

Under Previous GAAP, the Company prepared its financial statements in Indian Rupees (₹). Upon transition to Ind AS, the Company determined the United States Dollar (USD) as its functional currency based on an assessment of the primary economic environment in which it operates. However, the standalone financial statements continue to be presented in Indian Rupees (₹), which is the presentation currency. Accordingly, the standalone financial statements have been translated from the functional currency (USD) to the presentation currency (₹) in accordance with the principles of Ind AS 21, The Effects of Changes in Foreign Exchange Rates, resulting in the recognition of exchange differences.

## **g. Revenue**

Under the Previous GAAP, upfront licence fees, representing 30% of the total contract consideration, were recognised at a point in time upon execution of the relevant licence arrangement. Upon transition to Ind AS, the Company evaluated its revenue contracts and concluded that the related performance obligations are satisfied over the contractual period. As a result, revenue previously recognized upfront under Previous GAAP has been deferred and recognised over the period of performance, resulting in a change in the timing of revenue recognition

## **h. Deferred Tax**

The previous GAAP requires deferred tax accounting using the income statement approach, which focuses on differences between taxable profits and accounting profits for the period. Ind AS 12 requires entities to account for deferred taxes using balance sheet approach which focuses on temporary differences between the carrying amount of an asset or liability in the balance sheet and its tax base. Various transitional adjustments has resulted in recognition of temporary differences.

**41** No significant adjusting event occurred between the balance sheet date and date of the approval of these financial statements by the Board of Directors of the Company requiring adjustment or disclosure.

**42** Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

**43** The financial statements were approved by the Board of Directors in their meeting held on August 6, 2026

As per our report of even date  
**For Gujar and Kulkarni**  
Chartered Accountants  
Firm Registration No. 140182W

**For and on behalf of Board of Directors of**  
Prisma Global Limited  
CIN: U72900MH2013PLC240611

Sd/-  
**Sachin Phadke**  
Partner  
M. No. 117084  
Place : Mumbai  
Date: August 6, 2026  
UDIN: 26117084UXFWF1032

|                      |                              |
|----------------------|------------------------------|
| Sd/-                 | Sd/-                         |
| <b>Shreeram Iyer</b> | <b>Amitabh Roy Chowdhury</b> |
| Director             | Director                     |
| DIN: 02768043        | DIN: 06484836                |
| Place : Mumbai       | Place : Mumbai               |
| Date: August 6, 2026 | Date: August 6, 2026         |

# Statutory Reports

## Independent Auditor's Report on the Audit of Consolidated Financial Statements

To  
 The Members of  
 Prisma Global Limited

### **Report on the Audit of Consolidated Financial Statements**

#### **Opinion**

We have audited the accompanying Consolidated financial statements of M/s. PRISMA GLOBAL LIMITED ("the Holding Company") and its subsidiary (both collectively referred to as "the Group"), which comprises the Consolidated Balance Sheet as at 31st March 2026, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Changes in Equity and the Consolidated Cash Flow Statement for the year then ended, and Notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information.

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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ("Ind AS") and other accounting principles generally accepted in India, of the Consolidated state of affairs of the Group as at March 31, 2026, its Consolidated profit, total comprehensive income, changes in equity and its consolidated 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 Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

#### **Emphasis of Matter – First-time Adoption of Ind AS**

We draw attention to Note No.2 & No.3 to the Consolidated financial statements, which describes the transition of the Group from the previously applicable Accounting Standards (Indian GAAP) to Indian Accounting Standards (Ind AS) mandated by the Ministry of Corporate Affairs.

The Group has adopted Ind AS from April 1, 2025, with a transition date of April 1, 2024.

These Notes detail the adjustments made by management to restate its Indian GAAP financial statements, including the Balance Sheet as at April 1, 2024, and March 31, 2025, and the Statement of Profit and Loss for the year ended March 31, 2025. Our opinion is not modified in respect of this matter.

# Statutory Reports

## Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated financial statements of the current period. 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.

## Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Group's Board of Directors and Management are responsible for the other information. The other information comprises the information included in the analysis, Board report including Annexures to Board's Report, Business Responsibility Report and shareholder's Information, 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 in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is no 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 Group's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these Consolidated financial statements that give a true and fair view of the Consolidated financial position and financial performance of the Group 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 of the assets of the Group 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 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 Board of Directors is responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

That Board of Directors are also responsible for overseeing the Group's financial reporting process.

# Statutory Reports

## 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 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 Consolidated financial statements.

As part of an audit in accordance with SAs, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls 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.
- 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 Group'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 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.

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated financial statements of 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.

# Statutory Reports

## 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 sub-section (11) of section 143 of the Act, we give in the "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, 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 of the aforesaid consolidated financial statements.
  - (b) In our opinion, proper books of account as required by law have been kept by the Group so far as it appears from our examination of those books.
  - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including OCI), the Consolidated Statement of Changes in Equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
  - (d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015, as amended.
  - (e) On the basis of the written representations received from the directors of Holding company as on 31st March, 2026 taken on record by the Board of Directors, none of the directors of the Group is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
  - (f) With respect to the adequacy of the internal financial controls with reference to Consolidated Financial Statements of the Group 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 Group's internal financial controls with reference to Consolidated Financial Statements.
  - (g) 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 Group does not have any pending litigations which would impact its financial position
    - 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 Group.

# Statutory Reports

iv.(a) Management has represented that, to the best of its knowledge and belief, no funds have been advanced, loaned, or invested (either from borrowed funds or share premium) by the Group to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding that the Intermediary shall directly or indirectly lend or invest in other entities identified by the Group ("Ultimate Beneficiaries") or provide any guarantee or security on behalf of the Ultimate Beneficiaries.

(b) Management has represented that, to the best of its knowledge and belief, no funds have been received by the Group from any person or entity, including foreign entities ("Funding Parties"), with the understanding that the Group shall directly or indirectly lend or invest in other entities identified by the Funding Party ("Ultimate Beneficiaries") or provide any guarantee or security on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

iv.The Group has not declared or paid any dividend during the year in compliance with Section 123 of the Act.

vi.Accounting Software Audit Trail / Edit Log: Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 requires companies to use accounting software with an edit log/audit trail feature. Based on our examination, the Group has used accounting software for maintaining its books of account which does not has a feature of recording audit trail (edit log) facility operating throughout the year.

For Gujar And Kulkarni  
Chartered Accountants  
FRN 140182W

Sd/-  
CA. Sachin Phadke  
Partner  
M. No. 117084  
UDIN: 26117084WFOPJA3425

Place: Mumbai  
Date: 06/08/2026

# Statutory Reports

## **ANNEXURE “A” TO THE AUDITORS’ REPORT**

### **[Referred to in Paragraph 1 under ‘Report on Other Legal and Regulatory Requirements’ of our Report of even date]**

To the best of our information and according to the explanations given to us, we report that:

i.(a) The Group has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipment.

(b) As informed and explained to us, the management of the Group has physically verified property, plant and equipment of the Group at the reasonable intervals and as informed, no material discrepancies were noticed on such verification. In our opinion, frequency of verification is reasonable having regard to the size of the Group and the nature of its assets;

ii.The Group is primarily engaged in IT enabled services. Accordingly it does not hold any physical inventories. Hence the reporting under this clause is not required.

iii. As informed and explained to us, the Holding Company has granted unsecured loans/advances to the parties covered under Section 189 of Companies Act, 2013. The Aggregate amount of advance to related parties balance outstanding at the year end was Rs 46.51 crores. These are prima facie not prejudicial to the Group’s interest as these are business advances however no schedule of repayment of principal and payment of interest is produced before us, in respect of the advances.

iv.As informed and explained to us, in respect of loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with as applicable.

v.The Group has not accepted any deposits from the public to which the provisions of Sections 73 to 76 of the Companies Act, 2013 and the rules framed there under apply.

vi.To the best of our knowledge and according to the information given to us, the Central Government has not prescribed maintenance of cost records under Section 148 (1) of the Companies Act, 2013 for the Group.

vii.(a) As explained to us, the provisions of the law relating to the Investor Education and Protection Fund are so far not applicable to the Group. As per the records of the Group and as explained to us, the Group is regular in depositing the undisputed statutory dues under the Income Tax Act and other Acts with the appropriate authority. According to the information and explanations given to us, no undisputed amounts payable in respect of such statutory dues were in arrears, as at 31<sup>st</sup> March 2026

(b) According to the records of the Group there are no dues of Sales tax, Income Tax, Customs Duty, Wealth tax, Excise duty or Cess, and Service Tax, which have not been deposited on account of any dispute.

viii. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year. Hence clause 3(viii) of the Order is not applicable to the Group.

ix. In our opinion, and as explained to us, the Group has not defaulted in repayment of dues to any financial institutions including debenture holders or banks during the year under audit.

x. The Group has not raised any money by way of initial public offer or further public offer and term loans taken are applied for the purpose for which it is taken.

# Statutory Reports

xi. Based upon the audit procedures performed and as informed and explained to us by the management of the Group, no instance of material fraud on or by the Group has been noticed or reported during the year under audit.

xii. In our opinion, the Group is not a Nidhi Group. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Group.

xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Notes to the Consolidated Financial Statements as required by the applicable accounting standards.

xiv. In our opinion and based on our examination, the Group does not have an internal audit system commensurate with the size and nature of its business.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the Group has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Group and hence not commented upon.

xvi. According to the information and explanations provided to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Group.

xvii. The Group has not incurred cash losses in the current year and preceding financial year.

xviii. There has been No resignation of the statutory auditors during the year.

xix. On the basis of the financial ratios disclosed in notes to the Consolidated Financial Statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying Consolidated Financial Statements, our knowledge of the Board of Directors' and management's plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Group is not capable of meeting its liabilities existing at the date of balance sheet 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 Group. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Group as and when they fall due.

xx. According to the information and explanations given to us and based on our verification of records, the Group has fully spent the mandatory amount required under Section 135 of the Companies Act, 2013 for the financial year. Accordingly, reporting under sub-clauses (a) and (b) of Clause 3(xx) of the Order is not applicable as there are no unspent balances.

# Statutory Reports

xx. According to the information and explanations given to us and based on our verification of records, the Group has fully spent the mandatory amount required under Section 135 of the Companies Act, 2013 for the financial year. Accordingly, reporting under sub-clauses (a) and (b) of Clause 3(xx) of the Order is not applicable as there are no unspent balances.

xxi. Since no adverse remarks or qualifications exist in the CARO reports of the consolidated entities, further reporting under clause 3(xxi) is inapplicable.

For Gujar And Kulkarni  
 Chartered Accountants  
 FRN 140182W

Sd/-  
 CA. Sachin Phadke  
 Partner  
 M. No. 117084  
 UDIN: 26117084WFOPJA3425

Place: Mumbai  
 Date: 06/08/2026

# Statutory Reports

## ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 2 (f) under ‘Report on Other Legal and Regulatory Requirements’ of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the Internal Financial Control over financial reporting of Prisma Global Limited (“the Holding Company”) as of 31st March, 2026 in conjunction with our audit of the Consolidated Financial Statements of the Group for the year then ended.

### **Management Responsibility for the Internal Financial Controls**

The Group’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India (“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 Group’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 Group's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note issued by ICAI and the Standards on auditing prescribed under Section 143(10) of the Act, 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 was 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 Consolidated 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 Group’s, incorporated in India, internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls over Financial Reporting**

A Group'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 Consolidated Financial Statements for external purposes in accordance with generally accepted accounting principles. A Group'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 Group; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Consolidated Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Group are being made only in accordance with authorisations of management and directors of the Group; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Group's assets that could have a material effect on the Consolidated Financial Statements.

# Statutory Reports

## **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, to the best of our information and according to the explanations given to us, the Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Group 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 Gujar And Kulkarni**

Chartered Accountants  
FRN 140182W

Sd/-

**CA. Sachin Phadke**

Partner

M. No. 117084

UDIN: 26117084WFOPJA3425

Place: Mumbai

Date: 06/08/2026

# Statutory Reports

## Consolidated Financial Statements

Prisma Global Limited  
Consolidated Balance sheet as at March 31, 2026  
All amounts are ₹ in Lakhs unless otherwise stated

| Particulars                                                                                                             | Notes  | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-------------------------------------------------------------------------------------------------------------------------|--------|-------------------------|-------------------------|------------------------|
| <b>Assets</b>                                                                                                           |        |                         |                         |                        |
| <b>1) Non-current assets</b>                                                                                            |        |                         |                         |                        |
| a) Property, plant and equipment                                                                                        | 4      | 361.57                  | 338.23                  | 87.96                  |
| b) Right-of-use assets                                                                                                  | 5      | 168.63                  | 318.79                  | 479.76                 |
| c) Other intangible assets                                                                                              | 6      | 12,970.49               | 6,790.16                | 5,778.70               |
| d) Intangible assets under development                                                                                  | 7      | 821.05                  | 742.34                  | 723.20                 |
| e) Financial assets                                                                                                     |        |                         |                         |                        |
| i) Other financial assets                                                                                               | 8      | 9,421.10                | 7,490.17                | 3,485.66               |
| g) Other non-current assets                                                                                             | 10     | 5,266.88                | 4,534.38                | 2,300.09               |
| <b>Total non-current assets</b>                                                                                         |        | <b>29,009.72</b>        | <b>20,214.07</b>        | <b>12,855.37</b>       |
| <b>2) Current assets</b>                                                                                                |        |                         |                         |                        |
| a) Financial assets                                                                                                     |        |                         |                         |                        |
| i) Trade receivables                                                                                                    | 11     | 22,074.78               | 17,061.69               | 8,997.48               |
| ii) Cash and cash equivalents                                                                                           | 12     | 3,525.06                | 717.73                  | 737.04                 |
| iii) Bank balances other than (ii) above                                                                                | 13     | 5,614.33                | 9,004.00                | 33.35                  |
| iv) Other financial assets                                                                                              | 8      | 7,662.62                | 5,611.74                | 3,573.22               |
| b) Other current assets                                                                                                 | 10     | 12,152.61               | 6,045.36                | 4,179.15               |
| <b>Total current assets</b>                                                                                             |        | <b>51,029.40</b>        | <b>38,440.52</b>        | <b>17,520.24</b>       |
| <b>Total assets</b>                                                                                                     |        | <b>80,039.12</b>        | <b>58,654.59</b>        | <b>30,375.61</b>       |
| <b>Equity and liabilities</b>                                                                                           |        |                         |                         |                        |
| <b>Equity</b>                                                                                                           |        |                         |                         |                        |
| a) Equity share capital                                                                                                 | 14     | 502.96                  | 502.96                  | 502.76                 |
| b) Other equity                                                                                                         | 15     | 11,762.58               | 6,344.93                | 3,568.08               |
| <b>Total equity</b>                                                                                                     |        | <b>12,265.54</b>        | <b>6,847.89</b>         | <b>4,070.84</b>        |
| <b>Liabilities</b>                                                                                                      |        |                         |                         |                        |
| <b>1) Non-current liabilities</b>                                                                                       |        |                         |                         |                        |
| a) Financial liabilities                                                                                                |        |                         |                         |                        |
| i) Borrowings                                                                                                           | 16     | 7,374.73                | 10,479.57               | 335.17                 |
| ii) Lease liabilities                                                                                                   | 5.1    | -                       | 160.61                  | 321.35                 |
| b) Provisions                                                                                                           | 20     | 51.17                   | 40.29                   | 29.81                  |
| c) Deferred tax liabilities (net)                                                                                       | 9      | 3,418.22                | 1,817.31                | 1,450.89               |
| <b>Total non-current liabilities</b>                                                                                    |        | <b>10,844.12</b>        | <b>12,497.78</b>        | <b>2,137.22</b>        |
| <b>2) Current liabilities</b>                                                                                           |        |                         |                         |                        |
| a) Financial liabilities                                                                                                |        |                         |                         |                        |
| i) Borrowings                                                                                                           | 16     | 23,411.06               | 9,510.63                | 1,362.37               |
| ii) Lease liabilities                                                                                                   | 5.1    | 183.49                  | 171.38                  | 147.07                 |
| iii) Trade payables                                                                                                     | 17     |                         |                         |                        |
| - Total outstanding dues of micro enterprises and small enterprises                                                     |        | 32.84                   | 8.70                    | 6.04                   |
| - Total outstanding dues other than micro enterprises and small enterprises                                             |        | 16,660.95               | 17,331.02               | 17,598.69              |
| iv) Other financial liabilities                                                                                         | 18     | 242.56                  | 184.03                  | 163.77                 |
| b) Other current liabilities                                                                                            | 19     | 15,160.15               | 10,970.48               | 2,825.32               |
| c) Provisions                                                                                                           | 20     | 3.06                    | 11.97                   | 2.75                   |
| d) Current tax liabilities (net)                                                                                        | 21     | 1,235.35                | 1,120.71                | 2,061.54               |
| <b>Total current liabilities</b>                                                                                        |        | <b>56,929.46</b>        | <b>39,308.92</b>        | <b>24,167.55</b>       |
| <b>Total equity and liabilities</b>                                                                                     |        | <b>80,039.12</b>        | <b>58,654.59</b>        | <b>30,375.61</b>       |
| The accompanying material accounting policies and notes form an integral part of the consolidated financial statements. | 1 - 40 |                         |                         |                        |

As per our report of even date  
**For Gujar and Kulkarni**  
Chartered Accountants  
Firm Registration No. 140182W

Sd/-  
Sachin Phadke  
Partner  
M. No. 117084  
Place : Mumbai  
Date: August 6, 2026  
UDIN:

**For and on behalf of Board of Directors of**  
Prisma Global Limited  
CIN: U72900MH2013PLC240611

Sd/-  
Shreeram Iyer  
Director  
DIN: 02768043  
Place : Mumbai  
Date: August 6, 2026

Sd/-  
Amitabh Roy Chowdhury  
Director  
DIN: 06484836  
Place : Mumbai  
Date: August 6, 2026

# Statutory Reports

Prisma Global Limited

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

All amounts are ₹ in Lakhs unless otherwise stated

| Particulars                                                                                                                            | Note   | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------------------------------------------------------------------------------------------------|--------|--------------------------------------|--------------------------------------|
| <b>Income</b>                                                                                                                          |        |                                      |                                      |
| I. Revenue from operations                                                                                                             | 22     | 111,909.31                           | 68,437.52                            |
| II. Other income                                                                                                                       | 23     | 457.19                               | 428.18                               |
| III. <b>Total income (I+II)</b>                                                                                                        |        | <b>112,366.50</b>                    | <b>68,865.70</b>                     |
| <b>Expenses</b>                                                                                                                        |        |                                      |                                      |
| (a) Operating expenses                                                                                                                 | 24     | 80,459.51                            | 47,980.79                            |
| (b) Employee benefits expense                                                                                                          | 25     | 946.74                               | 2,119.33                             |
| (c) Finance costs                                                                                                                      | 26     | 3,115.48                             | 1,440.60                             |
| (d) Depreciation and amortisation expenses                                                                                             | 27     | 1,577.62                             | 1,092.53                             |
| (e) Other expenses                                                                                                                     | 28     | 17,903.75                            | 12,360.39                            |
| <b>Total expenses</b>                                                                                                                  |        | <b>104,003.10</b>                    | <b>64,993.64</b>                     |
| V. <b>Profit before tax (III-IV)</b>                                                                                                   |        | <b>8,363.40</b>                      | <b>3,872.06</b>                      |
| <b>Income tax expense</b>                                                                                                              | 29     |                                      |                                      |
| (a) Current tax                                                                                                                        |        | 2,679.68                             | 1,062.70                             |
| (b) Deferred tax credit                                                                                                                |        | 1,320.28                             | 326.97                               |
| <b>Total tax expense</b>                                                                                                               |        | <b>3,999.96</b>                      | <b>1,389.67</b>                      |
| VII. <b>Profit for the year (V-VI)</b>                                                                                                 |        | <b>4,363.44</b>                      | <b>2,482.39</b>                      |
| <b>Other comprehensive income</b>                                                                                                      |        |                                      |                                      |
| <b>Items that will not be reclassified to profit or loss:</b>                                                                          |        |                                      |                                      |
| i) Remeasurements of post-employment benefit obligations                                                                               |        | 2.14                                 | (2.43)                               |
| ii) Income tax impact                                                                                                                  |        | (0.54)                               | 0.62                                 |
| <b>Items that will be reclassified to profit or loss:</b>                                                                              |        |                                      |                                      |
| i) Net exchange gain arising on the translation of the financial statements from the functional currency into a presentation currency. |        | 1,052.61                             | 131.40                               |
| <b>Other comprehensive income for the year, net of tax</b>                                                                             |        | <b>1,054.21</b>                      | <b>129.59</b>                        |
| <b>Total comprehensive income for the year</b>                                                                                         |        | <b>5,417.65</b>                      | <b>2,611.98</b>                      |
| IX. <b>Earning per share of face value of ₹ 10/- each</b>                                                                              | 30     |                                      |                                      |
| Basic earnings per share ( in ₹)                                                                                                       |        | 86.76                                | 49.36                                |
| Diluted earnings per share ( in ₹)                                                                                                     |        | 86.76                                | 49.36                                |
| The accompanying material accounting policies and notes form an integral part of the consolidated financial statements.                | 1 - 40 |                                      | -                                    |

As per our report of even date  
**For Gujar and Kulkarni**  
Chartered Accountants  
Firm Registration No. 140182W

**For and on behalf of Board of Directors of**  
Prisma Global Limited  
CIN: U72900MH2013PLC240611

Sd/-  
Sachin Phadke Partner  
M. No. 117084  
Place : Mumbai  
Date: August 6, 2026  
UDIN:

Sd/-  
Shreeram Iyer  
Director  
DIN: 02768043  
Place : Mumbai  
Date: August 6, 2026

Sd/-  
Amitabh Roy Chowdhury  
Director  
DIN: 06484836  
Place : Mumbai  
Date: August 6, 2026

# Statutory Reports

Prisma Global Limited

Consolidated Statement of Changes in Equity for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

## A) Equity share capital

| Particulars                     | Notes | Amount |
|---------------------------------|-------|--------|
| As at 1 April 2024              |       | 502.76 |
| Changes in equity share capital | 14    | 0.20   |
| As at 31 March 2025             |       | 502.96 |
| Changes in equity share capital | 14    | -      |
| As at 31 March 2026             |       | 502.96 |

## B) Other equity

| Particulars                             | Reserves and Surplus |                  | Other Comprehensive income |                                      | Total     |
|-----------------------------------------|----------------------|------------------|----------------------------|--------------------------------------|-----------|
|                                         | Securities premium   | Retained earning | Other Comprehensive income | Foreign currency translation reserve |           |
| Balance as at April 1, 2024             | 677.42               | 2,890.66         | -                          | -                                    | 3,568.08  |
| Profit for the year                     | -                    | 2,482.39         | -                          | -                                    | 2,482.39  |
| Other comprehensive income for the year | -                    | -                | (1.81)                     | 131.40                               | 129.59    |
| Total Comprehensive Income for the year | -                    | 2,482.39         | (1.81)                     | 131.40                               | 2,611.98  |
| Shares issued during the year           | 164.87               | -                | -                          | -                                    | 164.87    |
| Balance as at March 31, 2025            | 842.29               | 5,373.05         | (1.81)                     | 131.40                               | 6,344.93  |
| Profit for the year                     | -                    | 4,363.44         | -                          | -                                    | 4,363.44  |
| Other comprehensive income for the year | -                    | -                | 1.60                       | 1,052.61                             | 1,054.21  |
| Total Comprehensive Income for the year | -                    | 4,363.44         | 1.60                       | 1,052.61                             | 5,417.65  |
| Balance as at March 31, 2026            | 842.29               | 9,736.49         | (0.21)                     | 184.01                               | 11,762.58 |

The accompanying material accounting policies and notes form an integral part of the consolidated financial statements.

As per our report of even date

For Gujar and Kulkarni

Chartered Accountants

Firm Registration No. 140182W

For and on behalf of Board of Directors of

Prisma Global Limited

CIN: U72900MH2013PLC240611

Sd/-

Sachin Phadke

Partner

M. No. 117084

Place : Mumbai

Date: August 6, 2026

UDIN: 26117084WFOPJA3425

Sd/-

Shreeram Iyer

Director

DIN: 02768043

Place : Mumbai

Date: August 6, 2026

Sd/-

Amitabh Roy Chowdhury

Director

DIN: 06484836

Place : Mumbai

Date: August 6, 2026

# Statutory Reports

Prisma Global Limited

Consolidated Statement of Cashflows for the year ended for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

| Particulars                                                         | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|---------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Cash flows from operating activities</b>                         |                                      |                                      |
| Profit before tax                                                   | 8,458.25                             | 3,868.82                             |
| <b>Adjustments for:</b>                                             |                                      |                                      |
| Depreciation and amortisation expenses                              | 1,577.62                             | 1,092.53                             |
| Profit on Sale of Assets                                            | (12.46)                              | -                                    |
| Interest Income                                                     | (444.73)                             | (423.14)                             |
| Finance costs                                                       | 1,640.54                             | 846.44                               |
| <b>Operating profit before working capital changes</b>              | <b>11,219.22</b>                     | <b>5,384.65</b>                      |
| <b>Movements in working capital:</b>                                |                                      |                                      |
| (Increase) in trade receivables                                     | (5,013.09)                           | (8,064.21)                           |
| (Increase) in other financial assets                                | (3,977.35)                           | (6,038.28)                           |
| (Increase) in other assets                                          | (6,839.75)                           | (4,100.50)                           |
| Increase in provisions                                              | 4.11                                 | 17.27                                |
| (Decrease) in trade payables                                        | (645.93)                             | (265.24)                             |
| Increase in other financial liabilities                             | 58.53                                | 20.26                                |
| Increase in other liabilities                                       | 4,189.67                             | 8,145.16                             |
| <b>Cash generated from operations</b>                               | <b>(1,004.59)</b>                    | <b>(4,900.89)</b>                    |
| Income taxes paid                                                   | (2,521.77)                           | (1,961.20)                           |
| <b>Net cashflows (used in) operating activities (A)</b>             | <b>(3,526.36)</b>                    | <b>(6,862.09)</b>                    |
| <b>Cash flows from investing activities</b>                         |                                      |                                      |
| Purchase of property, plant and equipment                           | (300.33)                             | (324.26)                             |
| Purchase of other intangible assets                                 | (6,471.88)                           | (1,705.76)                           |
| Investment in bank deposits                                         | (5,545.99)                           | (15,532.99)                          |
| Proceeds from bank deposits                                         | 8,886.00                             | 6,680.00                             |
| Sale of property, plant and equipment                               | 249.02                               | -                                    |
| Expenses capitalised on intangible assets                           | -                                    | -                                    |
| Interest received                                                   | 451.47                               | 263.35                               |
| <b>Net cashflows (used in) investing activities (B)</b>             | <b>(2,731.71)</b>                    | <b>(10,619.66)</b>                   |
| <b>Cash flows from financing activities</b>                         |                                      |                                      |
| Repayment of lease liabilities                                      | (193.16)                             | (183.96)                             |
| Proceeds from issues of shares                                      | -                                    | 165.07                               |
| Proceeds from External commercial borrowings                        | -                                    | 10,343.61                            |
| Proceeds from borrowings from bank and financial institutions       | 288.08                               | -                                    |
| Borrowing cost paid                                                 | (117.63)                             | -                                    |
| Repayment of borrowings from banks                                  | (79.06)                              | (195.85)                             |
| Amount recovered from lender against excess loan repayment          | 0.63                                 | -                                    |
| Excess amount paid to lender against loan repayment                 | -                                    | (0.63)                               |
| Loans taken from related parties                                    | 14,032.37                            | 5,792.69                             |
| Loans repaid to related parties                                     | (3,224.10)                           | (2,583.04)                           |
| Finance costs paid                                                  | (1,617.28)                           | (809.32)                             |
| <b>Net cashflows generated from financing activities (C)</b>        | <b>9,089.85</b>                      | <b>12,528.57</b>                     |
| <b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b> | <b>2,831.78</b>                      | <b>(4,953.18)</b>                    |
| Cash and cash equivalents at the beginning of the year              | (4,241.82)                           | 734.02                               |
| Foreign Currency Translation                                        | (15.45)                              | (22.66)                              |
| <b>Cash and cash equivalents at the end of the year</b>             | <b>(1,425.49)</b>                    | <b>(4,241.82)</b>                    |

# Statutory Reports

**Prisma Global Limited**

**Consolidated Statement of Cashflows for the year ended for the year ended March 31, 2026**

**All amounts are ₹ in Lakhs unless otherwise stated**

Reconciliation of cash and cash equivalents as per the statement of cash flows

Cash and cash equivalents as per above comprise of the following:

| Particulars                                 | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|---------------------------------------------|-------------------------|-------------------------|------------------------|
| Cash and cash equivalents (see note no. 12) | 3,525.06                | 717.73                  | 737.04                 |
| Bank overdrafts (see note no. 16)           | (4,950.55)              | (4,959.55)              | ( 3.02)                |
| <b>Balances per statement of cash flows</b> | <b>( 1,425.49)</b>      | <b>( 4,241.82)</b>      | <b>734.02</b>          |

Refer note 16.2 for reconciliation of changes in liabilities arising from financing activities.

The accompanying material accounting policies and notes form an integral part of the consolidated financial statements.

The above statement of cash flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flows.

As per our report of even date  
**For Gujar and Kulkarni**  
Chartered Accountants  
Firm Registration No. 140182W

**For and on behalf of Board of Directors of**  
Prisma Global Limited  
CIN: U72900MH2013PLC240611

Sd/-  
Sachin Phadke Partner  
M. No. 117084  
Place : Mumbai  
Date: August 6, 2026  
UDIN: 26117084WFOPJA3425

Sd/-  
Shreeram Iyer  
Director  
DIN: 02768043  
Place : Mumbai  
Date: August 6, 2026

Sd/-  
Amitabh Roy Chowdhury  
Director  
DIN: 06484836  
Place : Mumbai  
Date: August 6, 2026

# Statutory Reports

## Prisma Global Limited

### Notes to the Consolidated Financial Statements as at and for the year ended March 31, 2026

All amounts are in lakhs unless otherwise stated.

#### 1. Corporate Information

Prisma Global Limited ("the Company" or "the Holding Company" or "the Parent") is a public limited company incorporated on February 19, 2013, and domiciled in India. The Company's registered office is located at 501 & 503, Building No. 2, Star Hub, c/o Prime Corporation Park, Andheri (East), adjacent to ITC Grand Maratha Hotel, Sahar Road, Mumbai – 400059, Maharashtra, India. The Company is the holding company of Snap2 Life India Private Limited. Prisma Global Limited together with its subsidiary is hereinafter referred to as the "Group". The Group is engaged in the business of providing visual artificial intelligence-based solutions and specializes in predictive information technologies, including visual AI applications for body behavioral analysis, sentiment analysis, optical character recognition (OCR), and image, video, face and object recognition.

#### 2. Basis of Preparation

In accordance with the notification dated February 16, 2015, issued by Ministry of Corporate Affairs, the Group has voluntarily adopted Indian Accounting Standards notified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") with effect from April 01, 2025. Accordingly, the transition date for adoption of Ind AS is April 1, 2024, for reporting under requirements of the Act.

Up to the year ended March 31, 2025, the Group prepared its financial statements in accordance with the requirements of Companies (Accounting Standards) Rules, 2021 (as amended) ("previous GAAP").

The Financial Statements are presented in Indian Rupees and all amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs up to two decimals, unless otherwise stated.

These Financial Statements have been approved by the Board of Directors of the Group on August 6, 2026.

#### Basis of Accounting

The Group maintains its accounts on accrual basis following historical cost convention, except for certain assets and liabilities that are measured at fair value in accordance with Ind AS.

The Group has prepared the financial statements on the basis that it will continue to operate as a going concern.

In preparing these Consolidated Financial Statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively in the year in which the estimates are revised and in any future periods affected.

# Statutory Reports

The areas involving critical estimates or judgements are:

- Determination of useful lives of property, plant and equipment (Refer note 3 (d))
- Impairment test of non-financial assets (Refer note 3 (j))
- Recognition of deferred tax assets (Refer note 3 (c))
- Recognition and measurement of provisions and contingencies (Refer note 3 (i))
- Fair value of financial instruments (Refer note 3 (m))
- Impairment of financial assets (Refer note 3 (l)(ii))
- Measurement of defined benefit obligations (Refer note 3 (k))
- Revenue recognition (Refer note 3 (b))
- Determination of incremental borrowing rate for leases (Refer note 3 (h))
- Provision for expected credit losses of trade receivables (Refer note 3 (l)(ii))
- Determination of functional currency (Refer note 3 (o))

## Basis of Consolidation

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on March 31.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction.

Intercompany transactions with the Group entities mainly are in the form of investment in subsidiaries and allocations of certain common costs. Management believes that the allocation methodology used reflects its best estimate of how the benefits arise from relevant activities.

## 3. Material Accounting Policies

### a) Current versus 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 to the Companies Act 2013. 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.

Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Group has ascertained its operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities. Advance tax paid is classified as non-current assets.

# Statutory Reports

## **b)Revenue from contract with customers**

### **i.Sales of services**

The Group derives revenue by delivering visual artificial intelligence based solutions to customers.

Revenues from contracts with customers are recognized when the contract has been approved, in writing, by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable and upon transfer of control of promised services ("performance obligations") to customers in an amount that reflects the consideration the Group has received or expects to receive in exchange for these services ("transaction price"). When there is uncertainty as to collectability, revenue recognition is postponed until such uncertainty is resolved.

The Group assesses the services promised in a contract with a customer and identifies a single performance obligation therein. Accordingly, the transaction price is not required to be allocated across multiple performance obligations. The Group recognises revenue from its contract with customers where the customer obtains a "right to access" over the access period.

Based on the assessment of contractual arrangements, there are no discounts, rebates, incentives, or other forms of variable consideration applicable to the revenue recognized during the reporting period.

The Group does not have any contracts where the period between the transfer of the promised services to the customer and payment by the customer exceeds one year. As a consequence, the Group does not adjust any of the transaction prices for a significant financing component or time value of money.

### **ii.Contract balances**

Trade receivables are the Group's right to consideration that is unconditional i.e., only the passage of time is required before payment of consideration is due and the amount is billable.

Unbilled revenue, comprising revenues recognised in excess of amounts billed to customers under the contract, is presented as a financial asset when the right to consideration is unconditional and is due only upon the passage of time.

Amounts billed in advance of services to be performed are classified as deferred revenue

Advance from customers represents a contract liability and is the obligation to transfer services to a customer for which the Group has received consideration from the customer.

Deferred contract costs are incremental costs of fulfilling a contract which are recognized as assets and amortized over the term of the contract.

Trade receivables and unbilled revenues are presented net of impairment, if any, in the balance sheet.

# Statutory Reports

## c) Taxes

### i. Current Tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. Current income taxes are recognized in the statement of profit and loss except to the extent that the tax relates to items recognized outside profit and loss, either in other comprehensive income or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

### ii. Deferred Tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and unused tax losses, to the extent that the entity has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilized. Unrecognized deferred tax assets are reassessed at the end of each reporting period and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the end of each reporting period.

Deferred tax relating to items recognized outside profit and loss is recognized outside profit and loss. Deferred tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

### d) Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to initial recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning.

The Group provides depreciation on Written down value (WDV) basis on all assets over useful life prescribed in schedule II to the Companies Act, 2013.

# Statutory Reports

| Category of Assets    | Useful life |
|-----------------------|-------------|
| Office Equipment      | 15 years    |
| Furniture & Fixtures  | 10 years    |
| Computer              | 3 years     |
| Telephone Instruments | 15 years    |
| Vehicles              | 8 years     |

Right-of-use assets are depreciated over the shorter period of the lease term and the useful life of the underlying asset.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the assets.

## e)Other intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

An item of intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gains or losses arising from derecognition are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

## Amortization methods and periods

The Group amortizes intangible assets with a finite useful life using the written down value method over the following periods:

| Category of Assets   | Useful life |
|----------------------|-------------|
| Computer Software    | 6 years     |
| AI Platform          | 10 years    |
| Patents & Copyrights | 10 years    |

# Statutory Reports

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.

## f)Intangible Assets under Development

Expenditure on intangible assets eligible for capitalization are carried as intangible assets under development where such assets are not yet ready for their intended use.

## g)Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset, until such time as the asset is substantially ready for its intended use or sale. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Investment income earned from the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

## h)Leases

Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

### Right of use assets

The Group recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date, and less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

| Category of lease | Useful life |
|-------------------|-------------|
| Premises          | 5 years     |

The right-of-use assets are also subject to impairment.

### Lease liabilities

At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

# Statutory Reports

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

## **Short-term leases and leases of low-value assets**

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognized as expense on a straight-line basis over the lease term.

## **i) Provisions and contingencies**

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities exist when there is a possible obligation arising from past events, the existence of which will be confirmed only 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 arises from past events where it is either not probable that an outflow of resources will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

## **j) Impairment of non-financial assets**

Management performs impairment assessment at the cash-generating unit ("CGU") level annually or whenever there are changes in circumstances or events indicate that the carrying value of the property, plant and equipment may have suffered an impairment loss.

When indicators of impairment exist, the recoverable amount of each CGU is determined based on value-in-use computations. The key assumptions in the value-in-use computations are the projected revenue growth, EBITDA margins, and the discount rate.

## **k) Retirement and other employee benefits**

The Group operates only one defined benefit plan for its employees, referred to as the Gratuity plan. The costs of providing this benefit are determined on the basis of actuarial valuation at each year's end. The actuarial valuation is carried out using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, are recognized immediately in the balance sheet with a corresponding debit or credit through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to profit and loss in subsequent periods.

# Statutory Reports

Interest is calculated by applying the discount rate to the defined benefit liability. The Group recognizes the following changes in the defined benefit obligation under 'employee benefit expense' in profit and loss:

- Service costs comprising current service costs, past service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income

Employees are entitled to leave benefits in accordance with the Group's leave policy. Leave accrues at the rate prescribed under the policy and is available for utilization during the year. Unutilized leave balances lapse at the end of the year and are not carried forward to subsequent periods.

Employees are entitled to encashment of accrued and unutilized leave balances upon cessation of employment in accordance with the terms of the Group's leave policy. Leave encashment payments, if any, are recognized in the Statement of Profit and Loss when paid or payable in accordance with the Group's policy.

## Short-term benefits

Salaries, wages, and other short-term benefits, accruing to employees are recognized at undiscounted amounts in the period in which the employee renders the related service.

## I) Financial instruments

### i. Financial Assets

#### Initial recognition

With the exception of trade receivables that do not contain a significant financing component, the Group initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price determined under Ind AS 115.

#### Subsequent measurement

##### Financial assets at amortized cost

A 'financial asset' is measured at the amortized cost if both the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the profit or loss. Gains/losses arising from modification of contractual terms are included in profit or loss as a separate line item.

##### Financial assets at fair value through profit or loss (FVTPL)

Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model. Financial assets at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value, including interest income, recognized in the statement of profit and loss.

# Statutory Reports

## Derecognition

On de-recognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognized in profit and loss. In case of early repayment of loans by fellow subsidiaries / subsidiaries, this difference is recorded as a deemed contribution from parent / reduction from deemed investment, respectively.

## ii. Impairment of financial assets

The Group assesses at each balance sheet date whether there is any objective evidence that a financial asset is impaired. The Group recognizes an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flow will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognized in two stages. For credit exposures, for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognized for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

For trade receivables, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk but instead recognizes a loss allowance based on lifetime ECLs at each reporting date.

The Group considers a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements made by the Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flow.

## iii. Financial liabilities

### Initial recognition

All financial liabilities are recognized initially at fair value plus in the case of financial liabilities not at fair value through profit and loss, directly attributable transaction costs.

In case of borrowings from directors, the difference between the transaction value and the fair value is recorded as a deemed contribution.

### Subsequent measurement

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value, including interest expense, recognized in the statement of profit and loss.

### Financial Liabilities at amortized cost

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss. Gains/ losses arising from modification of contractual terms are included in profit or loss as a separate line item.

## Derecognition

A financial liability is de-recognized when the obligation under the liability is discharged, cancelled, or expired. On de-recognition of a financial liability in its entirety, the difference between the carrying amount and the sum of the consideration paid is recognized in profit and loss.

# Statutory Reports

## m) Fair value measurement

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1- Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

## n) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of parent company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders of the parent company and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

## o) Foreign Currency Transactions

### Functional Currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Company assessed its currency of the primary economic environment ("the functional currency") as United States Dollar USD (\$) in which the Company primarily generates and expends cash.

### Transactions and balances

Transactions in foreign currencies are recorded in the functional currency, by applying spot exchange rates prevailing on the date of transactions.

Foreign currency monetary items outstanding at the balance sheet date are converted to functional currency using the closing rate. Non-monetary items denominated in a foreign currency which are carried at historical cost are reported using the exchange rate at the date of the transaction.

Exchange differences arising on monetary items on settlement, or restatement as at reporting date, at rates different from those at which they are initially recorded, are recognized in the statement of profit and loss in the year in which they arise.

For the Purpose of conversion of financial statements in Indian rupees, income and expenses are translated at average rates and the assets and liabilities except equity are translated at closing rate. The net impact of such changes is presented under foreign currency translation reserve (FCTR) in Other comprehensive income (OCI) as a separate component of equity.

# Statutory Reports

## p)New and amended standards.

The Ministry of Corporate Affairs vide notification dated May 7, 2025 and August 13, 2025 notified the Companies (Indian Accounting Standards) Amendment Rules, 2025 and Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which amended certain accounting standards (see below), and are effective for annual reporting periods beginning on or after April 1, 2025:

### i.Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1

As a result of the adoption of the amendments to Ind AS 1, the Group changed its accounting policy for the classification of borrowings:

“Borrowings are classified as current liabilities unless, at the end of the reporting period, the Group has a right to defer settlement of the liability for at least 12 months after the reporting period.

Covenants that the Group is required to comply with, on or before the end of the reporting period, are considered in classifying loan arrangements with covenants as current or non-current. Covenants that the Group is required to comply with after the reporting period do not affect the classification.”

This new policy did not result in a change in the classification of Prisma Global Limited’s borrowings. The Group did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

### ii.Supplier Finance Arrangements – Amendments to Ind AS 7 and Ind AS 107

The Group does not have any supplier finance arrangements; accordingly, the disclosure requirements arising from the amendments to Ind AS 7 and Ind AS 107 are not applicable.

### iii.International Tax Reform – Pillar Two Model Rules – Amendments to Ind AS 12

The Group is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdictions in which the Group operates.

### iv.Lack of Exchangeability – Amendments to Ind AS 21

The amended Ind AS 21 have added requirements to help entities to determine whether a currency is exchangeable in another currency, and the spot exchange rate to use where it is not.

These amendments did not have any material impact on the amounts recognized in prior periods and are not expected to significantly affect the current or future periods.

## p)New and amended standards issued but not effective.

### Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1 –

This amendment also includes specific provisions that will take effect for reporting periods beginning on or after April 1, 2026, as outlined below.

Under the existing Ind AS 1, where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

However, the amended requirements stipulate that entities will no longer be permitted to consider lender waivers that are granted after the reporting date but before the financial statements are approved for the purpose of classification of loans. This amendment is required to be applied retrospectively in accordance with Ind AS 8.

Prisma Global Limited does not expect this amendment to have an impact on its operations or financial statements.

# Statutory Reports

## q) Transition to Ind AS

The Group has prepared the opening balance sheet as per Ind AS as at the transition date by recognizing, derecognizing, or reclassifying items of assets and liabilities from the previous GAAP to Ind AS as per the requirements set out by Ind AS, and applying Ind AS in measurement of recognized assets and liabilities. However, this principle is subject to the certain optional exemptions and mandatory exceptions availed by the Group as detailed below.

### i. Deemed cost for property, plant, and equipment.

The Group has elected to continue with the carrying value of all of its property, plant and equipment and intangible assets recognized as of the transition date measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

### ii. Leases

The Group has measured right-of-use assets at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognized in the balance sheet immediately before the date of initial application.

The Group has applied paragraphs 9-11 of Ind AS 116 to determine whether an arrangement existing at the transition date contains a lease on the basis of facts and circumstances existing at that date.

Following is the summary of practical expedients elected on initial application (on a lease-by-lease basis):

- Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.
- Applied the exemption not to recognize ROU assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
- Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.
- Used hindsight, such as determining the lease term if the contract contains options to extend or terminate the lease.

### iii. Revenue from contracts with customers

The Group has availed the practical expedient to not apply Ind AS 115 retrospectively on completed contracts.

### iv. Investment in subsidiary

The Group has elected to consider the carrying cost of equity investments in subsidiaries as per the previous GAAP as the deemed cost as at the date of transition to Ind AS.

### v. Foreign Currency Translation Reserve (FCTR)

The Group has elected to apply the exemption available under paragraph D13 of Appendix D to Ind AS 101, First-time Adoption of Indian Accounting Standards. Accordingly, the cumulative foreign currency translation differences have been deemed to be nil as at the date of transition to Ind AS. Consequently, only foreign currency translation differences arising after the transition date are recognized in the Foreign Currency Translation Reserve (FCTR).

# Statutory Reports

## **Mandatory exceptions**

### **i.Estimates**

The Group 's estimates in accordance with Ind ASs at the date of transition to Ind AS are consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies).

### **ii.Classification and measurement of financial assets**

The Group has classified the financial assets in accordance with Ind AS 109 on the basis of facts and circumstances that exist at the date of transition to Ind AS.

### **iii.Derecognition of financial assets and liabilities**

The Group has applied the derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after the transition date.

### **iv.Impairment of financial assets**

The Group has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognized in order to compare it with the credit risk at the transition date.

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Prisma Global Limited

Notes to the Consolidated Financial Statements as at and for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

## 4 Property, plant and equipment

| Particulars                            | Office Equipment | Furniture & Fixtures | Computer      | Telephone Instruments | Vehicles      | Total         |
|----------------------------------------|------------------|----------------------|---------------|-----------------------|---------------|---------------|
| <b>I. Cost/deemed cost</b>             |                  |                      |               |                       |               |               |
| Balance as at April 1, 2024            | 8.80             | 21.84                | 19.69         | 8.29                  | 29.34         | 87.96         |
| Additions                              | 23.33            | -                    | 64.59         | 0.32                  | 236.02        | 324.26        |
| Translation adjustment                 | 0.51             | 0.58                 | 1.29          | 0.22                  | 3.60          | 6.20          |
| <b>Balance as at March 31, 2025</b>    | <b>32.64</b>     | <b>22.42</b>         | <b>85.57</b>  | <b>8.83</b>           | <b>268.96</b> | <b>418.42</b> |
| Additions                              | 8.40             | -                    | 106.34        | -                     | 185.58        | 300.32        |
| Disposals                              | -                | -                    | -             | -                     | (277.52)      | (277.52)      |
| Translation adjustment                 | 4.06             | 2.37                 | 16.72         | 0.94                  | 21.91         | 46.00         |
| <b>Balance as at March 31, 2026</b>    | <b>45.10</b>     | <b>24.79</b>         | <b>208.63</b> | <b>9.77</b>           | <b>198.93</b> | <b>487.22</b> |
| <b>II. Accumulated depreciation</b>    |                  |                      |               |                       |               |               |
| Balance as at April 1, 2024            | -                | -                    | -             | -                     | -             | - 79.24       |
| Depreciation expense for the year      | 2.69             | 5.57                 | 32.13         | 1.49                  | 37.36         | 0.95          |
| Translation adjustment                 | 0.03             | 0.07                 | 0.38          | 0.02                  | 0.45          | 80.19         |
| <b>Balance as at March 31, 2025</b>    | <b>2.72</b>      | <b>5.64</b>          | <b>32.51</b>  | <b>1.51</b>           | <b>37.81</b>  | <b>75.44</b>  |
| Depreciation expense for the year      | 5.71             | 3.91                 | 60.19         | 1.20                  | 4.43          | (40.96)       |
| Disposals                              | -                | -                    | -             | -                     | (40.96)       | 10.98         |
| Translation adjustment                 | 0.70             | 0.88                 | 7.77          | 0.25                  | 1.38          | 125.65        |
| <b>Balance as at March 31, 2026</b>    | <b>9.13</b>      | <b>10.43</b>         | <b>100.47</b> | <b>2.96</b>           | <b>2.66</b>   |               |
| <b>III. Net carrying amount (I-II)</b> |                  |                      |               |                       |               |               |
| Balance as at March 31, 2026           | 35.97            | 14.36                | 108.16        | 6.81                  | 196.27        | 361.57        |
| Balance as at March 31, 2025           | 29.92            | 16.78                | 53.06         | 7.32                  | 231.15        | 338.23        |
| Balance as at April 1, 2024            | 8.80             | 21.84                | 19.69         | 8.29                  | 29.34         | 87.96         |

4.1 There are no impairment losses recognised during the year ended March 31, 2026 and March 31, 2025.

4.2 The Group has not revalued its property, plant and equipment as on each reporting period and therefore Schedule III disclosure requirements with respect to fair value details is not

4.3 The Group has elected to continue with the carrying value of all property, plant and equipment as of April 1, 2024 (date of transition to Ind AS) measured as per the previous GAAP and used that carrying value as its deemed cost as at the date of transition.

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Prisma Global Limited

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All amounts are ₹ in Lakhs unless otherwise stated

## 5 Right-of-use assets

| Particulars                            | Premises |
|----------------------------------------|----------|
| <b>I. Cost</b>                         |          |
| Balance as at April 1, 2024            | 479.76   |
| Translation adjustment                 | 12.70    |
| Balance as at March 31, 2025           | 492.46   |
| Translation adjustment                 | 52.21    |
| Balance as at March 31, 2026           | 544.67   |
| <b>II. Accumulated depreciation</b>    |          |
| Balance as at April 1, 2024            | -        |
| Depreciation expense for the year      | 171.62   |
| Translation adjustment                 | 2.05     |
| Balance as at March 31, 2025           | 173.67   |
| Depreciation expense for the year      | 171.62   |
| Translation adjustment                 | 30.75    |
| Balance as at March 31, 2026           | 376.04   |
| <b>III. Net carrying amount (I-II)</b> |          |
| As on March 31, 2026                   | 168.63   |
| As on March 31, 2025                   | 318.79   |
| As on April 1, 2024                    | 479.76   |

### 5.1 Details of lease liabilities

| Particulars                          | Amount    |
|--------------------------------------|-----------|
| Balance as at April 1, 2024          | 468.42    |
| Finance cost accrued during the year | 36.89     |
| Payment of lease liabilities         | ( 183.96) |
| Translation adjustment               | 10.64     |
| As at March 31, 2025                 | 331.99    |
| Finance cost accrued during the year | 21.78     |
| Payment of lease liabilities         | ( 193.16) |
| Translation adjustment               | 22.88     |
| As at March 31, 2026                 | 183.49    |

### 5.2 Classification of lease liabilities

| Particulars  | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|--------------|-------------------------|-------------------------|------------------------|
| Non-current  | -                       | 160.61                  | 321.35                 |
| Current      | 183.49                  | 171.38                  | 147.07                 |
| <b>Total</b> | <b>183.49</b>           | <b>331.99</b>           | <b>468.42</b>          |

5.3 The Group has taken premises on lease for a lease term of 3-5 years.

### 5.4 Amount recognised in consolidated statement of profit and loss

| Particulars                                                    | For the year ended March<br>31, 2026 | For the year ended March<br>31, 2025 |
|----------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Amortisation expenses on right-of-use assets (see note no. 27) | 171.62                               | 171.62                               |
| Interest expenses on lease liability (see note no. 26)         | 21.78                                | 36.89                                |
| Expenses related to short term leases (see note no. 28)        | 11.12                                | -                                    |

5.5 The Group has adopted Ind AS 116 from April 01, 2024 (Being date of transition to Ind AS) by measuring right-of-use asset at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet immediately before the date of initial application.

5.6 The total cash outflows for leases amounts to ₹ 204.28 lakhs (March 31, 2025: ₹ 183.96 lakhs) (includes cash outflow for short term and long term leases).

5.7 The maturity analysis of lease liabilities is presented in note no. 35

5.8 The Group does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

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Prisma Global Limited

Notes to the Consolidated Financial Statements as at and for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

## 6 Other intangible assets

| Particulars                            | Computer Software | Development cost | Design, Patent & Trademark | Total            |
|----------------------------------------|-------------------|------------------|----------------------------|------------------|
| <b>I. Cost/deemed cost</b>             |                   |                  |                            |                  |
| Balance as at April 1, 2024            | 4 18.34           | 5,208.18         | 1 52.18                    | 5,778.70         |
| Additions                              | 4.19              | 1,701.57         | -                          | 1,705.76         |
| Translation adjustment                 | 2.26              | 149.72           | 4.03                       | 1 56.01          |
| <b>Balance as at March 31, 2025</b>    | <b>424.79</b>     | <b>7,059.47</b>  | <b>1 56.21</b>             | <b>7,640.47</b>  |
| Additions                              | 2.44 9.70         | 6,469.44         | -                          | 6,471.88         |
| Translation adjustment                 | 436.93            | 1,179.24         | 16.56                      | 1,205.50         |
| <b>Balance as at March 31, 2026</b>    |                   | <b>14,708.15</b> | <b>1 72.77</b>             | <b>15,317.85</b> |
| <b>II. Accumulated</b>                 |                   |                  |                            |                  |
| Balance as at April 1, 2024            | -                 | -                | -                          | -                |
| Amortisation expense for the year      | 1 19.46           | 6 83.38          | 38.83                      | 8 41.67          |
| Translation adjustment                 | 0.39              | 7.79             | 0.46                       | 8.64             |
| <b>Balance as at March 31, 2025</b>    | <b>1 19.85</b>    | <b>6 91.17</b>   | <b>39.29</b>               | <b>8 50.31</b>   |
| Amortisation expense for the year      | 84.87             | 1,218.42         | 27.27                      | 1,330.56         |
| Translation adjustment                 | 5.01              | 1 55.35          | 6.13                       | 1 66.49          |
| <b>Balance as at March 31, 2026</b>    | <b>2 09.73</b>    | <b>2,064.94</b>  | <b>72.69</b>               | <b>2,347.36</b>  |
| <b>III. Net carrying amount (I-II)</b> |                   |                  |                            |                  |
| Balance as at March 31, 2026           | 227.20            | 12,643.21        | 100.08                     | 12,970.49        |
| Balance as at March 31, 2025           | 304.94            | 6,368.30         | 116.92                     | 6,790.16         |
| Balance as at April 1, 2024            | 4 18.34           | 5,208.18         | 152.18                     | 5,778.70         |

6.1 The Group has not revalued its intangible assets as on each reporting period and therefore Schedule III disclosure requirements with respect to fair value details is not applicable.

6.2 The Group has elected to continue with the carrying value of all Intangibles as of April 1, 2024 (date of transition to Ind AS) measured as per the previous GAAP and used that carrying value as its deemed cost as at the date of transition.

## 7 Intangible assets under development

| Particulars                         | Amounts        |
|-------------------------------------|----------------|
| Balance as at April 1, 2024         | 7 23.20        |
| Translation adjustment              | 19.14          |
| <b>Balance as at March 31, 2025</b> | <b>7 42.34</b> |
| Translation adjustment              | 78.71          |
| <b>Balance as at March 31, 2026</b> | <b>8 21.05</b> |

### Intangible assets under development ageing schedule as at March 31, 2026

| Particulars          | Amount in Intangible assets under development for a period of |           |           |  |                   | Total   |
|----------------------|---------------------------------------------------------------|-----------|-----------|--|-------------------|---------|
|                      | Less than 1 year                                              | 1-2 years | 2-3 years |  | More than 3 years |         |
| Projects in progress | -                                                             | -         | -         |  | 8 21.05           | 8 21.05 |

### Intangible assets under development ageing schedule as at March 31, 2025

| Particulars          | Amount in Intangible assets under development for a period of |           |           |  |                   | Total   |
|----------------------|---------------------------------------------------------------|-----------|-----------|--|-------------------|---------|
|                      | Less than 1 year                                              | 1-2 years | 2-3 years |  | More than 3 years |         |
| Projects in progress | -                                                             | -         | -         |  | 7 42.34           | 7 42.34 |

### Intangible assets under development ageing schedule as at April 1, 2024

| Particulars          | Amount in Intangible assets under development for a period of |           |           |  |                   | Total   |
|----------------------|---------------------------------------------------------------|-----------|-----------|--|-------------------|---------|
|                      | Less than 1 year                                              | 1-2 years | 2-3 years |  | More than 3 years |         |
| Projects in progress | -                                                             | -         | -         |  | 7 23.20           | 7 23.20 |

There are no projects whose completion is overdue or has exceeded its cost compared to its original plan:

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All amounts are ₹ in Lakhs unless otherwise stated

## 8 Other financial assets

| Particulars                                                                                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|-------------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Non-current - unsecured, considered good unless otherwise stated</b>                         |                      |                      |                     |
| <b>Measured at amortised cost</b>                                                               |                      |                      |                     |
| Security deposits                                                                               | 9,414.56             | 7,484.34             | 3,479.83            |
| Bank deposits with remaining maturity for more than 12 months (see note no 8.1 and note no 8.2) | 6.54                 | 5.83                 | 5.83                |
| <b>Total</b>                                                                                    | <b>9,421.10</b>      | <b>7,490.17</b>      | <b>3,485.66</b>     |
| <b>Current - unsecured, considered good unless otherwise stated</b>                             |                      |                      |                     |
| <b>Measured at amortised cost</b>                                                               |                      |                      |                     |
| Security deposits                                                                               | 76.66                | 1,034.51             | 1,007.83            |
| Amount recoverable from lender against excess loan repayment*                                   | -                    | 0.63                 | -                   |
| Unbilled revenue                                                                                | 7,585.96             | 4,576.60             | 2,565.39            |
| <b>Total</b>                                                                                    | <b>7,662.62</b>      | <b>5,611.74</b>      | <b>3,573.22</b>     |

\*Excess loan repayment of ₹ 0.63 was made in FY 2024-25, received subsequently in FY 2025-26 and has been classified under current financial asset

8.1 Bank deposits amounting to ₹ 6.54 lakhs (March 31, 2025: ₹ 5.83 lakhs; April 1, 2024 ₹ 5.83 lakhs) have been marked as lien against bank guarantee issued by the bank.

8.2 Bank deposits includes accrued interest amounting to ₹ 1.29 lakhs (March 31, 2025: ₹ 0.58 lakhs; April 1, 2024 ₹ 0.58 lakhs).

## 9 Deferred tax assets (net)

### 9.1 Deferred tax assets/(liabilities) in relation to the year ended March 31, 2026

| Particulars                                | Opening Balance as on April 1, 2025 | Recognised in Profit or loss (expense)/ credit | Recognised in Other comprehensive income | Effect of foreign exchange fluctuation | Closing balance as on March 31, 2026 |
|--------------------------------------------|-------------------------------------|------------------------------------------------|------------------------------------------|----------------------------------------|--------------------------------------|
| Property, plant and equipment              | 3 7.65                              | 2 4.28                                         | -                                        | 5 .74                                  | 6 7.67                               |
| Other intangible assets                    | (1,641.27)                          | (1,318.97)                                     | -                                        | (259.02)                               | (3,219.26)                           |
| Right-to-use assets and leases liabilities | 3 .32                               | 0 .06                                          | -                                        | 0.36                                   | 3 .74                                |
| Provisions                                 | 1 0.66                              | 3 .32                                          | (0.54)                                   | 0.21                                   | 1 3.65                               |
| Other financial assets                     | 2 .08                               | (1.10)                                         | -                                        | 0.14                                   | 1 .12                                |
| Borrowings                                 | (229.75)                            | (27.87)                                        | -                                        | (27.52)                                | (285.14)                             |
| <b>Total</b>                               | <b>( 1,817.31)</b>                  | <b>( 1,320.28)</b>                             | <b>(0.54)</b>                            | <b>( 280.09)</b>                       | <b>( 3,418.22)</b>                   |

### 9.2 Deferred tax assets/(liabilities) in relation to the year ended March 31, 2025

| Particulars                                | Opening Balance as on April 1, 2024 | Recognised in Profit or loss (expense)/ credit | Recognised in Other comprehensive income | Effect of foreign exchange fluctuation | Closing balance as on March 31, 2025 |
|--------------------------------------------|-------------------------------------|------------------------------------------------|------------------------------------------|----------------------------------------|--------------------------------------|
| Property, plant and equipment              | 5 2.34                              | (15.89)                                        | -                                        | 1 .20                                  | 3 7.65                               |
| Other intangible assets                    | (1,509.45)                          | (93.22)                                        | -                                        | (38.60)                                | (1,641.27)                           |
| Right-to-use assets and leases liabilities | (3.24)                              | 6 .57                                          | -                                        | (0.01)                                 | 3 .32                                |
| Provisions                                 | 6 .00                               | 4 .03                                          | 0 .62                                    | 0 .01                                  | 1 0.66                               |
| Other financial assets                     | 3 .46                               | (1.45)                                         | -                                        | 0 .07                                  | 2 .08                                |
| Borrowings                                 | -                                   | (227.01)                                       | -                                        | (2.74)                                 | (229.75)                             |
| <b>Total</b>                               | <b>( 1,450.89)</b>                  | <b>( 326.97)</b>                               | <b>0.62</b>                              | <b>(40.07)</b>                         | <b>( 1,817.31)</b>                   |

## 10 Other assets

| Particulars                                                             | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|-------------------------------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Non-Current - Unsecured, considered good unless otherwise stated</b> |                      |                      |                     |
| Advances to related parties (see note no. 34)                           | 4,465.95             | 2,331.06             | -                   |
| Deferred contract cost                                                  | 8 00.93              | 2,203.32             | 2,300.09            |
| <b>Total</b>                                                            | <b>5,266.88</b>      | <b>4,534.38</b>      | <b>2,300.09</b>     |
| <b>Current - Unsecured, considered good unless otherwise stated</b>     |                      |                      |                     |
| Advances to related parties (see note no. 34)                           | 1 16.63              | 4 0.60               | 2 1.58              |
| Advances to suppliers                                                   | -                    | 8 60.84              | 2,561.00            |
| Other advances                                                          | -                    | 2.52                 | -                   |
| Other receivables                                                       | -                    | 4.59                 | -                   |
| Salary paid in advance                                                  | 6.02                 | 2.33                 | 4.90                |
| Deferred contract cost                                                  | 11,149.43            | 4,727.54             | 1,455.28            |
| Balances with government authorities                                    | 7 29.69              | 4 05.09              | 1 36.39             |
| Corporate social responsibility fund                                    | 1 50.84              | 1.85                 | -                   |
| <b>Total</b>                                                            | <b>12,152.61</b>     | <b>6,045.36</b>      | <b>4,179.15</b>     |

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## 11 Trade receivables

| Particulars                        | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------|----------------------|----------------------|---------------------|
| <b>Current</b>                     |                      |                      |                     |
| Unsecured, considered good         | 22,074.78            | 17,061.69            | 8,997.48            |
| Unsecured, credit Impaired         | -                    | -                    | -                   |
|                                    | <b>2 2,074.78</b>    | <b>1 7,061.69</b>    | <b>8,997.48</b>     |
| Less: Allowance for doubtful debts | -                    | -                    | -                   |
| <b>Total current</b>               | <b>2 2,074.78</b>    | <b>1 7,061.69</b>    | <b>8,997.48</b>     |

11.1 The average credit period on sales of services is 45-60 days.

11.2 The Group has used a practical expedient for computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in the provision matrix.

11.3 Trade receivables from related parties are disclosed separately under note 34.

## 11.4 Aging of receivables

As on March 31, 2026

| Particulars                        | Not due | Outstanding for following periods from due date of invoice |                  |           |           |                   | Total     |
|------------------------------------|---------|------------------------------------------------------------|------------------|-----------|-----------|-------------------|-----------|
|                                    |         | Less than 6 months                                         | 6 months -1 year | 1-2 Years | 2-3 years | More than 3 years |           |
| <b>Undisputed</b>                  |         |                                                            |                  |           |           |                   |           |
| - considered good                  | -       | 21,459.78                                                  | -                | 615.00    | -         | -                 | 22,074.78 |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -         |
| <b>Disputed</b>                    |         |                                                            |                  |           |           |                   |           |
| - considered good                  | -       | -                                                          | -                | -         | -         | -                 | -         |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -         |
|                                    | -       | 21,459.78                                                  | -                | 6 15.00   | -         | -                 | 22,074.78 |
| Less: Allowance for doubtful debts | -       | -                                                          | -                | -         | -         | -                 | -         |
| <b>Total</b>                       | -       | 21,459.78                                                  | -                | 6 15.00   | -         | -                 | 22,074.78 |

As on March 31, 2025

| Particulars                        | Not due | Outstanding for following periods from due date of invoice |                  |           |           |                   | Total     |
|------------------------------------|---------|------------------------------------------------------------|------------------|-----------|-----------|-------------------|-----------|
|                                    |         | Less than 6 months                                         | 6 months -1 year | 1-2 Years | 2-3 years | More than 3 years |           |
| <b>Undisputed</b>                  |         |                                                            |                  |           |           |                   |           |
| - considered good                  | -       | 17,061.69                                                  | -                | -         | -         | -                 | 17,061.69 |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -         |
| <b>Disputed</b>                    |         |                                                            |                  |           |           |                   |           |
| - considered good                  | -       | -                                                          | -                | -         | -         | -                 | -         |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -         |
|                                    | -       | 17,061.69                                                  | -                | -         | -         | -                 | 17,061.69 |
| Less: Allowance for doubtful debts | -       | -                                                          | -                | -         | -         | -                 | -         |
| <b>Total</b>                       | -       | 17,061.69                                                  | -                | -         | -         | -                 | 17,061.69 |

As on April 1, 2024

| Particulars                        | Not due | Outstanding for following periods from due date of invoice |                  |           |           |                   | Total    |
|------------------------------------|---------|------------------------------------------------------------|------------------|-----------|-----------|-------------------|----------|
|                                    |         | Less than 6 months                                         | 6 months -1 year | 1-2 Years | 2-3 years | More than 3 years |          |
| <b>Undisputed</b>                  |         |                                                            |                  |           |           |                   |          |
| - considered good                  | -       | 8,676.43                                                   | -                | 321.05    | -         | -                 | 8,997.48 |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -        |
| <b>Disputed</b>                    |         |                                                            |                  |           |           |                   |          |
| - considered good                  | -       | -                                                          | -                | -         | -         | -                 | -        |
| - credit impaired                  | -       | -                                                          | -                | -         | -         | -                 | -        |
|                                    | -       | 8,676.43                                                   | -                | 3 21.05   | -         | -                 | 8,997.48 |
| Less: Allowance for doubtful debts | -       | -                                                          | -                | -         | -         | -                 | -        |
| <b>Total</b>                       | -       | 8,676.43                                                   | -                | 3 21.05   | -         | -                 | 8,997.48 |

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All amounts are ₹ in Lakhs unless otherwise stated

## 12Cash and cash equivalents

| Particulars         | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------|----------------------|----------------------|---------------------|
| Cash on hand        | 1.19                 | 3 9.54               | 6.60                |
| Balances with banks |                      |                      |                     |
| Current accounts    | 3,523.87             | 678.19               | 730.44              |
| <b>Total</b>        | <b>3,525.06</b>      | <b>717.73</b>        | <b>737.04</b>       |

## 13Bank balances other than cash and cash equivalents

| Particulars                                                                                                                              | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|
| Bank deposits with original maturity of more than three months but less than twelve months (see note no 13.1, note no 13.2 note no 13.3) | 5,614.33             | 9,004.00             | 3 3.35              |
| <b>Total</b>                                                                                                                             | <b>5,614.33</b>      | <b>9,004.00</b>      | <b>33.35</b>        |

**13.1** Bank deposits amounting to ₹ 5,272.1 lakhs (March 31, 2025: ₹ 5,314.58 lakhs; April 1, 2024 ₹ 33.35 lakhs) have been marked as lien against bank overdraft.

**13.2** Bank deposits amounting to ₹ Nil lakhs (March 31, 2025: ₹ 3,396.42 lakhs; April 1, 2024 ₹ Nil lakhs) have been marked as lien external commercial borrowings.

**13.3** Bank deposits includes accrued interest amounting to ₹ 68.33 lakhs (March 31, 2025: ₹ 118 lakhs; April 1, 2024 ₹ 0.35 lakhs).

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Notes to the Consolidated Financial Statements as at and for the year ended March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

## 14 Equity share capital

| Particulars                                 | As at March 31, 2026 |                 | As at March 31, 2025 |               | As at April 1, 2024 |               |
|---------------------------------------------|----------------------|-----------------|----------------------|---------------|---------------------|---------------|
|                                             | No. of Shares        | Amount          | No. of Shares        | Amount        | No. of Shares       | Amount        |
| <b>Authorised capital</b>                   |                      |                 |                      |               |                     |               |
| Equity Shares of ₹ 10/- each                | 30,000,000           | 3,000.00        | 6,200,000            | 620.00        | 6,200,000           | 620.00        |
|                                             | <b>30,000,000</b>    | <b>3,000.00</b> | <b>6,200,000</b>     | <b>620.00</b> | <b>6,200,000</b>    | <b>620.00</b> |
| <b>Issued, subscribed and fully paid up</b> |                      |                 |                      |               |                     |               |
| Equity Shares of ₹ 10/- each                | 5,029,561            | 502.96          | 5,029,561            | 502.96        | 5,027,606           | 502.76        |
|                                             | <b>5,029,561</b>     | <b>502.96</b>   | <b>5,029,561</b>     | <b>502.96</b> | <b>5,027,606</b>    | <b>502.76</b> |

**14.1** During the year ended March 31, 2026, the Company, pursuant to a special resolution passed on September 25, 2025, approved an increase in its authorised share capital from 62,00,000 equity shares of ₹10/- per share to 3,00,00,000 equity shares of ₹10/- per share. However, the necessary filings with the Ministry of Corporate Affairs (MCA) in respect of the increase in authorised share capital were pending as at March 31, 2026.

## 14.2 Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having par value of ₹ 10/- per share. Each shareholder is entitled for one vote per share held. The Company declares & pays dividend in Indian rupees. The dividend if proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend, in the event of liquidation, the equity shareholders are entitled to receive the remaining assets

## 1 4.3 Reconciliation of the number of equity shares outstanding at the beginning and at the end of the reporting year

| Particulars                           | As at March 31, 2026 |               | As at March 31, 2025 |               |
|---------------------------------------|----------------------|---------------|----------------------|---------------|
|                                       | No. of Shares        | Amount        | No. of Shares        | Amount        |
| At the beginning of the relevant year | 5,029,561            | 502.96        | 5,027,606            | 502.76        |
| Add: Issued during the year           | -                    | -             | 1,955                | 0.20          |
| <b>At the end of the year</b>         | <b>5,029,561</b>     | <b>502.96</b> | <b>5,029,561</b>     | <b>502.96</b> |

## 1 4.4 Details of shares held by each shareholder holding more than 5% shares:

| Name of shareholder           | As at March 31, 2026  |                                   | As at March 31, 2025  |                                   | As at April 1, 2024   |                                   |
|-------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------------------|
|                               | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| Prisma AI Corporation Pte Ltd | 3,845,500             | 76.46%                            | 4,134,500             | 82.20%                            | 4,134,500             | 82.24%                            |
| Amitabh Roy Chowdhury         | -                     | 0.00%                             | 331,250               | 6.59%                             | 401,250               | 7.98%                             |
| Shreeram Subramaniam Iyer     | -                     | 0.00%                             | -                     | 0.00%                             | 405,000               | 8.06%                             |

## 1 4.5 Details of Change in % holding of the Promoters

| Promoter Name                 | As at March 31, 2026  |                   | As at March 31, 2025  |                   | % Change during the year |
|-------------------------------|-----------------------|-------------------|-----------------------|-------------------|--------------------------|
|                               | Number of shares held | % of total shares | Number of shares held | % of total shares |                          |
| Prisma AI Corporation Pte Ltd | 3,845,500             | 76.46%            | 4,134,500             | 82.24%            | (5.78)%                  |
| Amitabh Roy Chowdhury         | 2 22,250              | 4.42%             | 3 31,250              | 6.59%             | (2.17)%                  |
| Shreeram Subramaniam Iyer     | 97,895                | 1.95%             | 65,000                | 1.29%             | 0.65%                    |

| Promoter Name                 | As at March 31, 2025  |                   | As at April 1, 2024   |                   | % Change during the year |
|-------------------------------|-----------------------|-------------------|-----------------------|-------------------|--------------------------|
|                               | Number of shares held | % of total shares | Number of shares held | % of total shares |                          |
| Prisma AI Corporation Pte Ltd | 4,134,500             | 82.20%            | 4,134,500             | 82.24%            | (0.03)%                  |
| Amitabh Roy Chowdhury         | 3 31,250              | 6.59%             | 4 01,250              | 7.98%             | (1.39)%                  |
| Shreeram Subramaniam Iyer     | 65,000                | 1.29%             | 4 05,000              | 8.06%             | (6.76)%                  |

## 1 4.6 During the period of five years immediately preceding the date as at which the Balance Sheet is prepared:

- No class of shares were allotted as fully paid up pursuant to contract without payment being received in cash.
- No class of shares were allotted as fully paid up by way of bonus shares for consideration other than cash and no class of shares were bought back by the Company.

## 1 4.7 There are no calls unpaid

## 1 4.8 There are no forfeited shares.

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## 15 Other equity

| Particulars                           | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------------------------|----------------------|----------------------|---------------------|
| Securities premium                    | 8 42.29              | 8 42.29              | 6 77.42             |
| Retained earnings                     | 9,736.49             | 5,373.05             | 2,890.66            |
| Remeasurement of defined benefit plan | ( 0.21)              | ( 1.81)              | -                   |
| Foreign currency translation reserve  | 1,184.01             | 1 31.40              | -                   |
| <b>Total</b>                          | <b>1 1,762.58</b>    | <b>6,344.93</b>      | <b>3,568.08</b>     |

## 15.1 Securities premium

| Particulars                        | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------|--------------------------------------|--------------------------------------|
| Balance at beginning of the year   | 8 42.29                              | 6 77.42                              |
| Add: Shares issued during the year | -                                    | 1 64.87                              |
| <b>Balance at end of the year</b>  | <b>842.29</b>                        | <b>842.29</b>                        |

Securities premium refers to the amount received by the Group from shareholders that exceeds the face value of its shares at the time of issue.

## 15.2 Retained earnings

| Particulars                       | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-----------------------------------|--------------------------------------|--------------------------------------|
| Balance at beginning of the year  | 5,373.05                             | 2,890.66                             |
| Add: Profit for the year          | 4,363.44                             | 2,482.39                             |
| <b>Balance at end of the year</b> | <b>9,736.49</b>                      | <b>5,373.05</b>                      |

Retained earnings are the profits that the Group has earned till date less any transfers to General Reserve, dividends or other distributions to shareholders, if any. Retained earnings is a free reserve available to the Group.

## 15.3 Remeasurement of defined benefit plan

| Particulars                                 | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|---------------------------------------------|--------------------------------------|--------------------------------------|
| Balance at beginning of the year            | ( 1.81)                              | -                                    |
| Remeasurement of defined benefit obligation | 2.14                                 | ( 2.43)                              |
| Income tax on above                         | ( 0.54)                              | 0.62                                 |
| <b>Balance at end of the year</b>           | <b>( 0.21)</b>                       | <b>( 1.81)</b>                       |

Includes re-measurement (loss)/gain on defined benefit plans, net of taxes that will not be reclassified to statement of profit and loss.

## 15.4 Foreign currency translation reserve

| Particulars                       | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-----------------------------------|--------------------------------------|--------------------------------------|
| Balance at beginning of the year  | 1 31.40                              | -                                    |
| Movement during the year          | 1,052.61                             | 1 31.40                              |
| <b>Balance at end of the year</b> | <b>1,184.01</b>                      | <b>131.40</b>                        |

Foreign Currency Translation Reserve comprises exchange differences arising from the translation of financial statements to presentation currency.

## 16 Borrowings

| Particulars                                                | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Non-current</b>                                         |                      |                      |                     |
| <b>Measured at amortised cost</b>                          |                      |                      |                     |
| <b>Secured</b>                                             |                      |                      |                     |
| Term loans from banks (see note no. 16.1)                  | 1 39.09              | 1 57.87              | 3 35.17             |
| External commercial borrowing (see note no. 16.1)          | 7,072.23             | 10,321.70            | -                   |
| Term loans from financial institutions (see note no. 16.1) | 1 63.41              | -                    | -                   |
| <b>Total</b>                                               | <b>7,374.73</b>      | <b>1 0,479.57</b>    | <b>335.17</b>       |
| <b>Current</b>                                             |                      |                      |                     |
| <b>Measured at amortised cost</b>                          |                      |                      |                     |
| <b>Secured</b>                                             |                      |                      |                     |
| Bank overdrafts (see note no. 16.1)                        | 4,950.55             | 4,959.55             | 3.02                |
| <b>Unsecured</b>                                           |                      |                      |                     |
| Loans from related parties (see note no. 16.1)             | 15,322.44            | 4,511.21             | 1,301.56            |
| <b>Secured</b>                                             |                      |                      |                     |
| Current maturities of long-term borrowings                 |                      |                      |                     |
| Term loans from banks (see note no. 16.1)                  | 80.34                | 39.87                | 57.79               |
| External commercial borrowing (see note no. 16.1)          | 3,030.96             | -                    | -                   |
| Term loans from financial institutions (see note no. 16.1) | 26.77                | -                    | -                   |
| <b>Total</b>                                               | <b>2 3,411.06</b>    | <b>9,510.63</b>      | <b>1,362.37</b>     |

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| 16. Terms of borrowings                      |           |          |                                            |                                 |                                    |                                                          | As at March 31, 2026 |                  | As at March 31, 2025 |               | As at April 1, 2024 |                 |
|----------------------------------------------|-----------|----------|--------------------------------------------|---------------------------------|------------------------------------|----------------------------------------------------------|----------------------|------------------|----------------------|---------------|---------------------|-----------------|
| Name of lender                               | Type      | Security | Purpose                                    | Term of repayments              | Rate of interest                   | Name of borrower                                         | Non Current          | Current          | Non Current          | Current       | NonCurrent          | Current         |
| <b>Term loans from banks</b>                 |           |          |                                            |                                 |                                    |                                                          |                      |                  |                      |               |                     |                 |
| Union Bank of India                          | Secured   | (a)      | Loan for working capital requirements      | Monthly Payment                 | MCLR+4.30%-0.25%+0.5%              | Prisma Global Limited                                    | 13.36                | 2.90             | 16.26                | 4.15          | 20.41               | 5.98            |
| Union Bank of India                          | Secured   | (a)      | Loan for working capital requirements      | Monthly Payment                 | MCLR+4.30%-0.25%+0.5%              | Prisma Global Limited                                    | 34.30                | 7.55             | 41.85                | 10.78         | 52.63               | 15.78           |
| Union Bank of India                          | Secured   | (a)      | Loan for working capital requirements      | Monthly Payment                 | MCLR+4.30%-0.25%+0.5%              | Prisma Global Limited                                    | 82.30                | 17.46            | 99.76                | 24.94         | 124.70              | 36.03           |
| ICICI Business Loan                          | Unsecured |          | Loan for working capital requirements      | Monthly Payment                 | 14.95% (fixed)                     | Prisma Global Limited                                    | 9.13                 | 52.43            | -                    | -             | -                   | -               |
| Union Bank of India                          | Secured   | (b)      | Loan for working capital requirements      | Monthly Payment                 | EBLR+4.20%                         | Snap2life Global Private Limited                         | -                    | -                | -                    | -             | 137.43              | -               |
| <b>Term loans from financial institution</b> |           |          |                                            |                                 |                                    |                                                          |                      |                  |                      |               |                     |                 |
| BMW Financial Services                       | Secured   | (c)      | Vehicle loan                               | Monthly Payment                 | 9.99% (fixed)                      | Prisma Global Limited                                    | 163.40               | 26.77            | -                    | -             | -                   | -               |
| <b>External commercial borrowing</b>         |           |          |                                            |                                 |                                    |                                                          |                      |                  |                      |               |                     |                 |
| Investec Bank PLC                            | Secured   | (d)      | For research and development               | on a quarterly basis commencing | SOFAR+5%                           | Prisma Global Limited                                    | 7,072.23             | 3,030.96         | 10,321.70            | -             | -                   | -               |
| <b>Loans from related parties</b>            |           |          |                                            |                                 |                                    |                                                          |                      |                  |                      |               |                     |                 |
| Maryann Iyer                                 | Unsecured |          | Loan for working capital requirements      | Payable on demand               | 1% per month                       | Prisma Global Limited                                    | -                    | 4,789.03         | -                    | 4,223.00      | -                   | -               |
| Shreeram Iyer                                | Unsecured |          | Loan for working capital requirements      | Payable on demand               | Interest free                      | Prisma Global Limited & Snap2life Global Private Limited | -                    | -                | -                    | 288.21        | -                   | 1,301.56        |
| MAAS AI Pvt Ltd                              | Unsecured |          | Loan for working capital requirements      | Payable on demand               | 1% per month                       | Prisma Global Limited                                    | -                    | 10,131.00        | -                    | -             | -                   | -               |
| <b>Bank overdrafts</b>                       |           |          |                                            |                                 |                                    |                                                          |                      |                  |                      |               |                     |                 |
| ICICI Bank                                   | Secured   | (e)      | Overdraft for working capital requirements | Payable on demand               | 0.75 % over the applicable FD rate | Prisma Global Limited                                    | -                    | 4,950.55         | -                    | 4             | -                   | 3.02            |
| <b>Total</b>                                 |           |          |                                            |                                 |                                    |                                                          | <b>7,374.73</b>      | <b>23,411.06</b> | <b>10,479.57</b>     | <b>959.55</b> | <b>335.17</b>       | <b>1,362.37</b> |

## Secured loans

(a) The term loan from union bank is secured by mortgage of the following residential properties owned by directors:

Property 1 : Term loan from Union bank is secured against Residential Bungalow in Plot no 199 & 200, Pratham CHSL, Survey No 210/3, 210/4, Village Wakad, Mulai Taluka, Pinerpi Chinchwad Municipal Corporation, Pune 411027.  
Property 2 : Residential Flat No 1403, 14th floor, C Wing, Building "RNA Heights", RNA heights C Wing Co-op housing society limited, JV Link Road CTS no 178, Zone No 53/251, village Majas Andheri East Mumbai 400093.

(b) The term loan from union bank is secured by mortgage of the following residential properties owned by directors:

Property 1 : Residential Flat No. 201, 2nd Floor, C Wing, Building "RNA Heights", RNA Heights C Wing Co-operative Housing Society Limited, JV Link Road, CTS No. 178, Zone No. 53/251, Village Majas, Andheri East, Mumbai – 400093.

(c) The term loan from financial institution "BMW Financial services is secured by mortgage of a vehicle

(d) The External Commercial borrowing (ECB) from Investec Bank Inc. is secured by:

(1) a first ranking and exclusive charge over the hypothecated properties of the Group / Borrower in favour of the Security Trustee (acting for and on behalf of the secured parties) pursuant to the Deed of Hypothecation;

(2) a first ranking and exclusive pledge over the pledged securities of the Borrower provided by the Guarantor and the Promoters in favour of the Security Trustee (acting for and on behalf of the secured parties) pursuant to the Share Pledge Agreement; and

(3) such other security over such other assets as may be agreed between the Borrower and the secured parties,

(e) The overdraft facility is secured by way of lien on fixed deposits maintained with the ICICI bank.

## 16.2 Changes in liabilities arising from financing activities

| Particulars                                          | As at April 1, 2025 | Financing cash flows (i) | Accruals (ii)   | Translation adjustments | New leases recognised | As at March 31, 2026 |
|------------------------------------------------------|---------------------|--------------------------|-----------------|-------------------------|-----------------------|----------------------|
| Term loans from banks                                | 197.74              | (13.52)                  | 3.462           | 0.59                    | -                     | 219.43               |
| Excess amount paid to lender against loan repayment* | (0.63)              | 0.63                     | -               | -                       | -                     | -                    |
| External commercial borrowing                        | 1,032.17            | (1,700.98)               | 1,583.36        | (100.89)                | -                     | 10,103.19            |
| Term loans from financial institution                | -                   | 188.61                   | 0.78            | 0.78                    | -                     | 190.17               |
| Loans from related parties                           | 4,511.21            | 10,808.27                | -               | 2.97                    | -                     | 15,322.45            |
| Lease liabilities                                    | 331.99              | (193.16)                 | 2.178           | 2.288                   | -                     | 183.49               |
| <b>Total</b>                                         | <b>15,362.01</b>    | <b>9,089.85</b>          | <b>1,640.54</b> | <b>(73.67)</b>          | <b>-</b>              | <b>26,018.73</b>     |

| Particulars                                          | As at April 1, 2024 | Financing cash flows (i) | Accruals (ii) | Translation adjustments | New leases recognised | As at March 31, 2025 |
|------------------------------------------------------|---------------------|--------------------------|---------------|-------------------------|-----------------------|----------------------|
| Term loans from banks                                | 392.96              | (238.53)                 | 4.331         | -                       | -                     | 197.74               |
| Excess amount paid to lender against loan repayment* | -                   | (0.63)                   | -             | -                       | -                     | (0.63)               |
| External commercial borrowing                        | -                   | 9,576.97                 | 766.01        | (21.28)                 | -                     | 10,321.70            |
| Loans from related parties                           | 1,301.56            | 3,209.65                 | -             | -                       | -                     | 4,511.21             |
| Lease liabilities                                    | 468.42              | (183.96)                 | 3.689         | 1.064                   | -                     | 331.99               |
| <b>Total</b>                                         | <b>2,162.94</b>     | <b>12,363.50</b>         | <b>846.21</b> | <b>(10.64)</b>          | <b>-</b>              | <b>15,362.01</b>     |

\* Excess loan repayment of ₹ 0.63 was made in FY 2024-25, received subsequently in FY 2025-26 and has been classified under current financial asset (see note no. 8)

(i) The cash flows make up the net amount of proceeds from and repayments of borrowings, interest and other liabilities arising from financing activities in the statement of cash flows.

(ii) Includes interest & redemption premium accruals and amortisation of discounts & borrowing costs.

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## 17 Trade payables

| Particulars                                                       | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-------------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| (a) Total outstanding dues of micro and small enterprises         | 32.84                   | 8.70                    | 6.04                   |
| (b) Total outstanding dues other than micro and small enterprises | 16,660.95               | 17,331.02               | 17,598.69              |
| <b>Total</b>                                                      | <b>16,693.79</b>        | <b>17,339.72</b>        | <b>17,604.73</b>       |

17.1 For explanations on the Group's liquidity risk management processes refer note 35.3.

17.2 Trade payables from related parties are disclosed separately under note 34.

## 17.3 Disclosures as required under section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act):

The amounts due to Micro and Small Enterprises as defined in the 'The Micro, Small and Medium Enterprises Development Act, 2006' has been determined to the extent such parties have been identified on the basis of information available with the Group. This has been relied upon by the auditors.

| Particulars                                                                                                                                        | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| (a) Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end                                           | 32.84                   | 8.70                    | 6.04                   |
| (b) Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end                                                   | -                       | -                       | -                      |
| (c) Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year                                   | -                       | -                       | -                      |
| (d) Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year | -                       | -                       | -                      |
| (e) Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year            | -                       | -                       | -                      |
| (f) Interest due and payable towards suppliers registered under MSMED Act, for payments already made                                               | -                       | -                       | -                      |
| (g) Further interest remaining due and payable for earlier periods                                                                                 | -                       | -                       | -                      |

## 17.4 Ageing of trade payables

As on March 31, 2026

| Particulars            | Accruals        | Not due  | Outstanding for following periods from due date of invoice |               |           |                   | Total            |
|------------------------|-----------------|----------|------------------------------------------------------------|---------------|-----------|-------------------|------------------|
|                        |                 |          | Less than 1 year                                           | 1-2 Years     | 2-3 years | More than 3 years |                  |
| <b>Undisputed dues</b> |                 |          |                                                            |               |           |                   |                  |
| - MSME                 | -               | -        | 32.84                                                      | -             | -         | -                 | 32.84            |
| - Others               | 8,895.18        | -        | 7,185.40                                                   | 580.37        | -         | -                 | 16,660.95        |
| <b>Disputed dues</b>   |                 |          |                                                            |               |           |                   |                  |
| - MSME                 | -               | -        | -                                                          | -             | -         | -                 | -                |
| - Others               | -               | -        | -                                                          | -             | -         | -                 | -                |
| <b>Total</b>           | <b>8,895.18</b> | <b>-</b> | <b>7,218.24</b>                                            | <b>580.37</b> | <b>-</b>  | <b>-</b>          | <b>16,693.79</b> |

As on March 31, 2025

| Particulars            | Accruals        | Not due  | Outstanding for following periods from due date of invoice |           |           |                   | Total            |
|------------------------|-----------------|----------|------------------------------------------------------------|-----------|-----------|-------------------|------------------|
|                        |                 |          | Less than 1 year                                           | 1-2 Years | 2-3 years | More than 3 years |                  |
| <b>Undisputed dues</b> |                 |          |                                                            |           |           |                   |                  |
| - MSME                 | -               | -        | 8.70                                                       | -         | -         | -                 | 8.70             |
| - Others               | 5,553.71        | -        | 11,777.31                                                  | -         | -         | -                 | 17,331.02        |
| <b>Disputed dues</b>   |                 |          |                                                            |           |           |                   |                  |
| - MSME                 | -               | -        | -                                                          | -         | -         | -                 | -                |
| - Others               | -               | -        | -                                                          | -         | -         | -                 | -                |
| <b>Total</b>           | <b>5,553.71</b> | <b>-</b> | <b>11,786.01</b>                                           | <b>-</b>  | <b>-</b>  | <b>-</b>          | <b>17,339.72</b> |

As on April 1, 2024

| Particulars            | Accruals        | Not due  | Outstanding for following periods from due date of invoice |               |           |                   | Total            |
|------------------------|-----------------|----------|------------------------------------------------------------|---------------|-----------|-------------------|------------------|
|                        |                 |          | Less than 1 year                                           | 1-2 Years     | 2-3 years | More than 3 years |                  |
| <b>Undisputed dues</b> |                 |          |                                                            |               |           |                   |                  |
| - MSME                 | -               | -        | 6.04                                                       | -             | -         | -                 | 6.04             |
| - Others               | 8,583.92        | -        | 8,646.16                                                   | 368.61        | -         | -                 | 17,598.69        |
| <b>Disputed dues</b>   |                 |          |                                                            |               |           |                   |                  |
| - MSME                 | -               | -        | -                                                          | -             | -         | -                 | -                |
| - Others               | -               | -        | -                                                          | -             | -         | -                 | -                |
| <b>Total</b>           | <b>8,583.92</b> | <b>-</b> | <b>8,652.20</b>                                            | <b>368.61</b> | <b>-</b>  | <b>-</b>          | <b>17,604.73</b> |

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## 18 Other financial liabilities

| Particulars                                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|-------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Current</b>                                  |                      |                      |                     |
| <b>Financial liabilities at amortised cost:</b> |                      |                      |                     |
| Employee benefits payable                       | 242.56               | 184.03               | 163.77              |
| <b>Total</b>                                    | <b>2 42.56</b>       | <b>184.03</b>        | <b>163.77</b>       |

18.1 Details of fair value of the liabilities carried at amortised cost is disclosed in note 36.

## 19 Other current liabilities

| Particulars                                       | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Current</b>                                    |                      |                      |                     |
| Statutory remittances                             | 52.79                | 11.90                | 13.19               |
| Advance from customer                             | 9.62                 | 9.62                 | 9.62                |
| Advances from related parties (see note no. 34)   | -                    | -                    | 709.03              |
| Deferred revenue                                  | 15,097.74            | 10,948.96            | 2,020.23            |
| Liability towards corporate social responsibility | -                    | -                    | 73.25               |
| <b>Total</b>                                      | <b>15,160.15</b>     | <b>10,970.48</b>     | <b>2,825.32</b>     |

## 20 Provisions

| Particulars                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------------------|----------------------|----------------------|---------------------|
| <b>Non-current</b>              |                      |                      |                     |
| Provision for employee benefits |                      |                      |                     |
| Gratuity (see note no. 33)      | 51.17                | 40.29                | 29.81               |
| <b>Total</b>                    | <b>51.17</b>         | <b>40.29</b>         | <b>29.81</b>        |
| <b>Current</b>                  |                      |                      |                     |
| Provision for employee benefits |                      |                      |                     |
| Gratuity (see note no. 33)      | 3.06                 | 2.52                 | 1.98                |
| Leave obligations               | -                    | 9.45                 | 0.77                |
| <b>Total</b>                    | <b>3.06</b>          | <b>11.97</b>         | <b>2.75</b>         |

## 21 Current tax liability (net)

| Particulars                                                                                    | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|------------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|
| Income tax payable (net of advance tax ₹ 91.97); March 31, 2025 ₹ 44.82; April 1, 2024 ₹ 0.60) | 1,235.35             | 1,120.71             | 2,061.54            |
| <b>Total</b>                                                                                   | <b>1,235.35</b>      | <b>1,120.71</b>      | <b>2,061.54</b>     |

## 22 Revenue from operations

| Particulars      | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|------------------|-----------------------------------|-----------------------------------|
| Sale of services | 111,909.31                        | 6 8,437.52                        |
| <b>Total</b>     | <b>111,909.31</b>                 | <b>6 8,437.52</b>                 |

22.1 The Group presently recognises its revenue from contract with customers for the transfer of softwares over a period of time.

| External revenue by timing of revenue      | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|--------------------------------------------|-----------------------------------|-----------------------------------|
| Services transferred over a period of time | 111,909.31                        | 6 8,437.52                        |
| <b>Total</b>                               | <b>111,909.31</b>                 | <b>6 8,437.52</b>                 |

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## 22.2 Contract balances

| Particulars               | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|---------------------------|-------------------------|-------------------------|------------------------|
| <b>Contract asset</b>     |                         |                         |                        |
| <b>Current</b>            |                         |                         |                        |
| Unbilled revenue          | 7,585.96                | 4,576.60                | 2,565.39               |
| <b>Total (A)</b>          | <b>7,585.96</b>         | <b>4,576.60</b>         | <b>2,565.39</b>        |
| <b>Contract Liability</b> |                         |                         |                        |
| Advances from customer    | 9.62                    | 9.62                    | 9.62                   |
| Deferred revenue          | 15,097.74               | 10,948.96               | 2,020.23               |
| <b>Total (B)</b>          | <b>15,107.36</b>        | <b>10,958.58</b>        | <b>2,029.85</b>        |
| <b>Receivables</b>        |                         |                         |                        |
| Trade receivables         | 22,074.78               | 17,061.69               | 8,997.48               |
| <b>Total (C)</b>          | <b>22,074.78</b>        | <b>17,061.69</b>        | <b>8,997.48</b>        |
| <b>Net Total (A-B+C)</b>  | <b>14,553.38</b>        | <b>10,679.71</b>        | <b>9,533.02</b>        |

Contract asset is the right to consideration in exchange for goods or services transferred to the customer.

Contract liability is the Group's obligation to transfer goods or services to a customer for which the Group has received consideration from the customer in advance.

## 22.3 Significant changes in contract liability and unbilled revenue during the year

### Contract liability - Advances from customer

| Particulars                                                                        | As at<br>March 31, 2026 | As at<br>March 31, 2025 |
|------------------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>Opening Balance</b>                                                             | <b>1 0,958.58</b>       | <b>2,029.85</b>         |
| Less: Revenue recognized during the year from balance at the beginning of the year | (10,958.58)             | ( 2,029.85)             |
| Add: Advances received during the year not recognized as revenue                   | 1 5,107.36              | 1 0,958.58              |
| <b>Closing balance</b>                                                             | <b>1 5,107.36</b>       | <b>1 0,958.58</b>       |

### Contract assets - Unbilled revenue

| Particulars                   | As at<br>March 31, 2026 | As at<br>March 31, 2025 |
|-------------------------------|-------------------------|-------------------------|
| <b>Opening Balance</b>        | <b>4,576.60</b>         | <b>2,565.39</b>         |
| Less: Billed during the year  | ( 4,576.60)             | ( 2,565.39)             |
| Add: Unbilled during the year | 7,585.96                | 4,576.60                |
| <b>Closing balance</b>        | <b>7,585.96</b>         | <b>4,576.60</b>         |

22.4 The Group receives payments from customers based upon contractual billing schedules. Accounts receivable are recorded when the right to consideration becomes unconditional.

## 22.5 Reconciliation of revenue recognised in the Statement of profit and loss with the contracted price:

| Particulars                                                                                          | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Contracted price with the customers                                                                  | 111,909.31                           | 6 8,437.52                           |
| Reduction towards variables considerations (Discounts, rebates, refunds, credits, price concessions) | -                                    | -                                    |
| <b>Revenue from operations</b>                                                                       | <b>111,909.31</b>                    | <b>6 8,437.52</b>                    |

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22.6 There are no performance obligations that are unsatisfied or partially unsatisfied as at March 31, 2026; March 31, 2025 and April 1, 2024

## 23 Other income

| Particulars                                                  | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|--------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Income on financial assets measured at amortised cost</b> |                                      |                                      |
| <b>Interest Income</b>                                       |                                      |                                      |
| Bank deposits                                                | 440.35                               | 419.02                               |
| Security deposits                                            | 4.38                                 | 4.12                                 |
| Others                                                       | -                                    | 5.04                                 |
| <b>Other non-operating Income</b>                            |                                      |                                      |
| Profit on sale of assets                                     | 12.46                                | -                                    |
| <b>Total</b>                                                 | <b>457.19</b>                        | <b>428.18</b>                        |

## 24 Operating expenses

| Particulars                                     | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------------------------------------|--------------------------------------|--------------------------------------|
| Front-end integration support services          | 24,979.61                            | 15,516.01                            |
| Infrastructure, consulting and support services | 24,120.93                            | 13,428.54                            |
| Project Consultants                             | 16,884.54                            | 8,730.63                             |
| Software customization expenses                 | 14,474.43                            | 10,305.61                            |
| <b>Total</b>                                    | <b>80,459.51</b>                     | <b>47,980.79</b>                     |

## 25 Employee benefits expense

| Particulars                                                  | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|--------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Salaries, wages and bonus                                    | 875.41                               | 2,090.44                             |
| Contributions to provident and other funds (see note no. 33) | 41.00                                | -                                    |
| Gratuity (see note no. 33)                                   | 16.84                                | 13.30                                |
| Leave encashment                                             | 2.14                                 | 10.33                                |
| Staff welfare expenses                                       | 11.35                                | 5.26                                 |
| <b>Total</b>                                                 | <b>946.74</b>                        | <b>2,119.33</b>                      |

## 26 Finance costs

| Particulars                                                                            | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Interest and finance charges on financial liabilities carried at amortised cost</b> |                                      |                                      |
| - Bank overdraft                                                                       | 349.71                               | 196.03                               |
| - Term Loan from banks                                                                 | 34.62                                | 43.31                                |
| - Term Loan from financial institution                                                 | 0.78                                 | -                                    |
| - External commercial borrowing                                                        | 1,583.36                             | 766.01                               |
| - lease liabilities                                                                    | 21.78                                | 36.89                                |
| Interest on shortfall in payment of advance income-tax                                 | 1,125.23                             | 397.80                               |
| Other borrowing cost                                                                   | -                                    | 0.56                                 |
| <b>Total</b>                                                                           | <b>3,115.48</b>                      | <b>1,440.60</b>                      |

## 27 Depreciation and amortisation expenses

| Particulars                                                    | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Depreciation of property, plant and equipment (see note no. 4) | 75.44                                | 79.24                                |
| Depreciation of right-of-use assets (see note no. 5)           | 171.62                               | 171.62                               |
| Amortisation of intangible assets (see note no. 6)             | 1,330.56                             | 841.67                               |
| <b>Total</b>                                                   | <b>1,577.62</b>                      | <b>1,092.53</b>                      |

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## 28.0 Other Expenses

| Particulars                                                          | For the year ended | For the year ended |
|----------------------------------------------------------------------|--------------------|--------------------|
|                                                                      | March 31, 2026     | March 31, 2025     |
|                                                                      | 10.06              | 11.13              |
| Bank Charges                                                         | 43.86              | 22.94              |
| Car Expenses                                                         | 370.11             | -                  |
| Common overheads reimbursable to Holding Company (see note no. 28.1) | 45.29              | 39.15              |
| Corporate social responsibility expenditure (see note no. 28.3)      | 194.97             | 208.83             |
| Legal and professional fees                                          | 1 5,930.58         | 1 1,590.85         |
| Marketing Expenses                                                   | 224.23             | 30.34              |
| Net Loss on Foreign Exchange Fluctuations                            | 156.75             | 75.29              |
| Office and administrative expenses                                   | 9.46               | 3.51               |
| Payment to auditors (see note no. 28.2)                              | 28.25              | 27.05              |
| Power and Fuel                                                       | 11.52              | 5.22               |
| Printing and Stationery                                              | 11.12              | -                  |
| Rent                                                                 | 69.74              | 57.35              |
| Repairs and maintenance                                              | 16.84              | 11.27              |
| Telephone and Internet                                               | 761.28             | 208.78             |
| Travelling expenses                                                  | 19.69              | 68.68              |
| Miscellaneous expenses                                               | 1 7,903.75         | 1 2,360.39         |
| <b>Total</b>                                                         |                    |                    |

28.1 The Group compensates the holding company for common expenses attributable to the Group's operations

## 28.2 Auditors remuneration and out-of-pocket expenses (net of GST):

| Particulars       | For the year ended | For the year ended |
|-------------------|--------------------|--------------------|
|                   | March 31, 2026     | March 31, 2025     |
| Audit fees        |                    |                    |
| - Statutory audit | 9.46               | 0.50               |
| - Tax audit       | -                  | 1.00               |
| - Other matters   | -                  | 2.01               |
| <b>Total</b>      | <b>9.46</b>        | <b>3.51</b>        |

## 28.3 Expenses on corporate social responsibility

| No. | Particulars                                                                                                   | For the year ended                 | For the year ended                 |
|-----|---------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------|
|     |                                                                                                               | March 31, 2026                     | March 31, 2025                     |
| 1   | Gross amount required to be spent by the Group during the year (under Section 135 of the Companies Act, 2013) | 45.29                              | 39.15                              |
| (B) | Principal actuarial assumptions used:                                                                         |                                    |                                    |
| 2   | Amount of expenditure incurred                                                                                |                                    |                                    |
|     | (i) Construction/acquisition of any asset                                                                     | -                                  | -                                  |
|     | (ii) On purposes other than (i) above                                                                         | 194.28                             | 114.25                             |
| 3   | Amount not spent/ (Excess spent) during the year on:                                                          |                                    |                                    |
|     | (i) Construction/acquisition of any asset                                                                     | -                                  | -                                  |
|     | (ii) On purposes other than (i) above                                                                         | (148.99)                           | (75.10)                            |
| 4   | Shortfall/ (Excess) at the end of the year                                                                    | (148.99)                           | (75.10)                            |
| 5   | Total of previous years shortfall                                                                             | (1.85)                             | 73.25                              |
| 6   | Reason for shortfall                                                                                          |                                    |                                    |
|     | - NA                                                                                                          |                                    |                                    |
| 7   | Amount yet to be spent/ (Excess spent)                                                                        | (150.84)                           | (1.85)                             |
| 8   | Details of Related party transactions                                                                         | NA                                 | NA                                 |
| 9   | Liability incurred by entering into contractual obligations                                                   | NA                                 | NA                                 |
| 10  | Nature of CSR activities:                                                                                     | Promoting Education and Healthcare | Promoting Education and Healthcare |

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Prisma Global Limited

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All amounts are ₹ in Lakhs unless otherwise stated

## 29 Current Tax and Deferred Tax

### 29.1 Income Tax Expense recognised in statement of profit and loss

| Particulars                                                                  | For the year ended March<br>31, 2026 | For the year ended March<br>31, 2025 |
|------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Current Tax:</b>                                                          |                                      |                                      |
| Current income tax charge                                                    | 2,679.68                             | 1,062.70                             |
| Short provision of tax relating to earlier years                             | -                                    | -                                    |
|                                                                              | <b>2,679.68</b>                      | <b>1,062.70</b>                      |
| <b>Deferred Tax expense/ (credit)</b>                                        |                                      |                                      |
| In respect of current period                                                 | 1,320.28                             | 326.97                               |
|                                                                              | <b>1,320.28</b>                      | <b>326.97</b>                        |
|                                                                              |                                      |                                      |
| <b>Total tax expense/(credit) recognised in statement of profit and loss</b> | <b>3,999.96</b>                      | <b>1,389.67</b>                      |

### 29.2 Income Tax recognised in other Comprehensive Income

| Particulars                                  | For the year ended March<br>31, 2026 | For the year ended March<br>31, 2025 |
|----------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Deferred Tax (Liabilities)/Assets:</b>    |                                      |                                      |
| Remeasurement of Defined Benefit Obligations | (0.54)                               | 0.62                                 |
| <b>Total</b>                                 | <b>(0.54)</b>                        | <b>0.62</b>                          |

### 29.3 Reconciliation of income tax expense and the accounting profit multiplied by Group's domestic tax rate:

| Particulars                                                           | For the year ended March<br>31, 2026 | For the year ended March<br>31, 2025 |
|-----------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Profit/(Loss) before tax</b>                                       | <b>8,363.40</b>                      | <b>3,872.06</b>                      |
| Income Tax using the Group's domestic Tax rate #                      | 2,104.90                             | 974.52                               |
| Effect of items that are non-deductible in determining taxable profit | 1,881.40                             | 351.25                               |
| Effect of Foreign exchange fluctuation                                | 8.38                                 | -                                    |
| Excess/ (short) provision of tax in current year                      | 3.84                                 | 54.18                                |
| Income tax related earlier year                                       | (1.58)                               | (2.21)                               |
| Others                                                                | 3.02                                 | 11.93                                |
| <b>Income tax expense recognised in Statement of Profit or Loss</b>   | <b>3,999.96</b>                      | <b>1,389.67</b>                      |

# The tax rate used for the reconciliations above is the corporate tax rate plus surcharge (as applicable) on corporate tax, education cess and secondary and higher education cess on corporate tax, payable by corporate entities in India on taxable profits under Income Tax Act, 1961.

In pursuance of Section 115BAA of the Income Tax Act, 1961 announced by the Government of India through Taxation Laws (Amendment) Ordinance, 2019, the Group has opted for irrevocable option of shifting to lower tax rate w.e.f FY 2024-25

29.4 The Group does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

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## Prisma Global Limited

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### 30 Earnings per Equity Share

| Particulars                                                                                                      | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| (a) Profit/Loss for the year                                                                                     | 4,363.44                             | 2,482.39                             |
| (b) Weighted average number of Ordinary shares outstanding for the purpose of basic earnings per share (numbers) | 5,029,561                            | 5,029,022                            |
| (c) Effect of potential ordinary shares (numbers)                                                                | -                                    | -                                    |
| (d) Weighted average number of ordinary shares in computing diluted earnings per share [(b) + (c)] (numbers)     | 5,029,561                            | 5,029,022                            |
| (e) Earnings per share on Profit for the year (Face Value ₹ 10/- per share)                                      |                                      |                                      |
| – Basic [(a)/(b)] (₹)                                                                                            | 8 6.76                               | 4 9.36                               |
| – Diluted [(a)/(d)] (₹)                                                                                          | 8 6.76                               | 4 9.36                               |

### 31 Contingent liabilities and commitments

The Group does not have any contingent liabilities or commitments to disclose as on March 31, 2025, March 31, 2024 and April 1, 2024

### 32 Segment information

**32.1** The principal business of the Group is of providing visual artificial intelligence-based solutions. The Director, has been identified as the chief operating decision maker (CODM). The CODM evaluates the Group's performance, allocates resources based on analysis of the various performance indicators of the Group as a single unit. CODM has concluded that there is only one operating reportable segment as defined by Ind AS 108.

### 32.2 Geographical information

The Group's revenue is derived entirely from customers located outside India. All non-current assets of the Group are located in India.

### 32.3 Information about major customers

Revenue from operations includes revenue arising from sales of product of ₹ 1,11,909.31 Lakhs (year ended March 31, 2025: ₹ 68,437.52 Lakhs) out of which sale of services to five (previous year: eight) major customers which accounts for 72.82% (year ended March 31, 2025: 60.23%) of the total revenue from operations.

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## 33 Employee benefit plans

### 33.1 Defined contribution plans:

The Group participates in Provident fund as defined contribution plans on behalf of relevant personnel. Any expense recognised in relation to provident fund represents the value of contributions payable during the period by the Group at rates specified by the rules of provident fund. The only amounts included in the balance sheet are those relating to the prior months contributions that were not paid until after the end of the reporting period.

#### (a) Provident fund and pension

In accordance with the Employee's Provident Fund and Miscellaneous Provisions Act, 1952, eligible employees of the Group are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Group make monthly contributions at a specified percentage of the covered employees' salary. The contributions, as specified under the law, are made to the provident fund administered and managed by Government of India (GOI). The Group has no further obligations under the fund managed by the GOI beyond its monthly contributions which are charged to the statement of Profit and Loss in the period they are incurred. The benefits are paid to employees on their retirement or resignation from the Group.

Contribution to defined contribution plans, recognised in the statement of profit and loss for the year under employee benefits expense, are as under:

| Particulars                                              | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|----------------------------------------------------------|--------------------------------------|--------------------------------------|
| i) Employer's contribution to provident fund and pension | 4 1.00                               | -                                    |
| <b>Total</b>                                             | <b>4 1.00</b>                        | <b>-</b>                             |

#### (b) Defined benefit plans:

##### Gratuity

The Group has an obligation towards gratuity, a defined benefit retirement plan covering all employees. The plan provides for lump sum payment to vested employees at retirement or at death while in employment or on termination of the employment of an amount equivalent to 15 days salary, as applicable, payable for each completed year of service. Vesting occurs upon completion of five years of service. The Group accounts for the liability for gratuity benefits payable in the future based on an actuarial valuation.

The most recent actuarial valuation of the present value of the defined benefit obligation was carried out for the year ended March 31, 2026 by an independent actuary. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

**(A) Through its defined benefit plans, the Group is exposed to a number of risks, the most significant of which are detailed below:**

##### (1) Salary risk:

The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan's liability.

##### (2) Interest rate risk

A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision. A fall in the discount rate generally increases the mark to market value of the assets depending on the duration of asset.

##### (3) Investment risk:

The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. If the return on plan asset is below this rate, it will create a plan deficit. Currently, for the plan in India, it has a relatively balanced mix of investments in government securities, and other debt instruments.

##### (4) Mortality risk:

Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.

The principal assumptions used for the purposes of the actuarial valuations were as follows.

| Particulars           | As at<br>March 31, 2026                     | As at<br>March 31, 2025 | April 1, 2024 |
|-----------------------|---------------------------------------------|-------------------------|---------------|
| 1. Discount rate      | 7.05% p.a.                                  | 6.70% p.a.              | 7.20% p.a.    |
| 2. Salary growth rate | 9.00% p.a.                                  | 9.00% p.a.              | 9.00% p.a.    |
| 3. Withdrawal rates   | 10 % p.a.                                   | 10 % p.a.               | 10 % p.a.     |
| 4. Mortality rate     | India assured lives mortality (2012-14) ULT |                         |               |

#### (C) Expenses recognised in statement of profit and loss

| Particulars                                                            | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Current service cost                                                   | 14.05                                | 11.08                                |
| Interest on net defined benefit liability                              | 2.79                                 | 2.22                                 |
| <b>Components of defined benefit cost recognised in profit or loss</b> | <b>1 6.84</b>                        | <b>1 3.30</b>                        |

The current service cost and the net interest expenses for the year are included in the 'Employee benefits expenses' line item in the Consolidated statement of profit and loss.

#### (D) Expenses recognised in the Other Comprehensive Income (OCI)

| Particulars                                                | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Actuarial (gains)/losses on obligation for the year        |                                      |                                      |
| - Due to changes in financial assumptions                  | (1.53)                               | 1.83                                 |
| - Due to experience adjustment                             | (0.61)                               | 0.60                                 |
| <b>Net (income)/expense for the year recognized in OCI</b> | <b>( 2.14)</b>                       | <b>2.43</b>                          |

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**(E) Amount recognised in the balance sheet**

| Particulars                                                  | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|--------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| Present value of unfunded defined benefit obligation         | 54.23                   | 42.81                   | 31.79                  |
| <b>Net liability arising from defined benefit obligation</b> | <b>54.23</b>            | <b>42.81</b>            | <b>31.79</b>           |

**(F) Net liability recognised in the balance sheet**

| Recognised under:     | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-----------------------|-------------------------|-------------------------|------------------------|
| Non-current liability | 51.17                   | 40.29                   | 29.81                  |
| Current liability     | 3.06                    | 2.52                    | 1.98                   |
| <b>Total</b>          | <b>54.23</b>            | <b>42.81</b>            | <b>31.79</b>           |

**(G) Movements in the present value of defined benefit obligation are as follows:**

| Particulars                               | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-------------------------------------------|--------------------------------------|--------------------------------------|
| Opening defined benefit obligation        | 42.81                                | 31.79                                |
| Current service cost                      | 14.05                                | 11.08                                |
| Interest cost                             | 2.79                                 | 2.22                                 |
| Actuarial losses                          | (2.14)                               | 2.43                                 |
| Benefits paid from the fund               | (3.28)                               | (4.71)                               |
| <b>Closing defined benefit obligation</b> | <b>54.23</b>                         | <b>42.81</b>                         |

**(H) Maturity profile of defined benefit obligation:**

| Projected benefits payable in future years from the date of reporting | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|-----------------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| Year 1 cashflow                                                       | 3.06                    | 2.52                    | 1.98                   |
| Year 2 cashflow                                                       | 3.79                    | 2.83                    | 2.17                   |
| Year 3 cashflow                                                       | 4.36                    | 3.40                    | 2.44                   |
| Year 4 cashflow                                                       | 4.91                    | 3.77                    | 2.89                   |
| Year 5 cashflow                                                       | 5.42                    | 4.04                    | 3.08                   |
| Year 6 to year 10 cashflow                                            | 27.93                   | 19.48                   | 14.83                  |
| <b>Total expected payments</b>                                        | <b>49.47</b>            | <b>36.04</b>            | <b>27.39</b>           |

**(I) Sensitivity analysis**

The Sensitivity analysis below has been determined based on reasonably possible change of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant. These sensitivities show the hypothetical impact of a change in each of the listed assumptions in isolation. While each of these sensitivities holds all other assumptions constant, in practice such assumptions rarely change in isolation and the asset value changes may offset the impact to some extent. For presenting the sensitivities, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating the Defined Benefit Obligation presented above. There was no change in the methods and assumptions used in the preparation of the Sensitivity Analysis from previous year.

| Projected benefits payable in future years from the date of reporting | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|-----------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Projected benefit obligation on current assumptions</b>            |                                      |                                      |
| <b>Discount rate sensitivity</b>                                      |                                      |                                      |
| Increase by 0.5%                                                      | 52.00                                | 40.99                                |
| (% change)                                                            | (7.92%)                              | (8.27%)                              |
| Decrease by 0.5%                                                      | 56.64                                | 44.79                                |
| (% change)                                                            | 8.48%                                | 8.89%                                |
| <b>Salary growth rate sensitivity</b>                                 |                                      |                                      |
| Increase by 0.5%                                                      | 55.94                                | 44.26                                |
| (% change)                                                            | 5.50%                                | 6.35%                                |
| Decrease by 0.5%                                                      | 52.55                                | 41.44                                |
| (% change)                                                            | (5.63%)                              | (5.87%)                              |
| <b>Withdrawal rate Sensitivity</b>                                    |                                      |                                      |
| Increase by 10.00%                                                    | 53.82                                | 42.39                                |
| (% change)                                                            | (0.59%)                              | (1.10%)                              |
| Decrease by 10.00%                                                    | 54.58                                | 43.19                                |
| (% change)                                                            | 0.38%                                | 0.76%                                |

**(J) Other disclosures**

The weighted average duration of the obligations as at March 31, 2026 is 8.76 years (as at March 31, 2025: 9.14 years and April 1, 2024: 9.09 Years).

The Group's best estimate of the contributions expected to be paid to the plan during the next year is ₹ 3.06 lakhs (As on March 31, 2025: ₹ 2.52 and as at April 1, 2024: ₹ 3.06 lakhs).

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## 34 Related party disclosures

### 34.1 Details of related parties

| Description of relationship                       | Name of the related party                                                   |
|---------------------------------------------------|-----------------------------------------------------------------------------|
| <b>Holding Company</b>                            | Prisma AI Corporation Pte Ltd                                               |
| <b>Entity in which directors exercise control</b> | Entity in which directors exercise control                                  |
| Maas AI Private Limited                           |                                                                             |
| <b>Key management personnel</b>                   |                                                                             |
| - Whole Time Director                             | Shreeram Subramaniam Iyer<br>Amitabh Roy Chowdhury<br>Maryann Shreeram Iyer |

### 34.2 Transactions during the year with related parties

| S. No.                                                 | Particulars                                                                 | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|--------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>A Sale of services</b>                              |                                                                             |                                      |                                      |
| <b>I Holding Company</b>                               | Prisma AI Corporation Pte Ltd                                               | 6,824.33                             | 3,820.50                             |
| <b>Total</b>                                           |                                                                             | <b>6,824.33</b>                      | <b>3,820.50</b>                      |
| <b>B Advances Given</b>                                |                                                                             |                                      |                                      |
| <b>I Holding Company</b>                               | Prisma AI Corporation Pte Ltd                                               | 1,770.54                             | -                                    |
| <b>II Key management personnel</b>                     | Amitabh Roy Chowdhury<br>Shreeram Subramaniam Iyer                          | 57.75<br>18.28                       | 9.40<br>9.62                         |
| <b>Total</b>                                           |                                                                             | <b>1,846.57</b>                      | <b>19.02</b>                         |
| <b>C Reimbursement for allocable overheads payable</b> |                                                                             |                                      |                                      |
| <b>I Holding Company</b>                               | Prisma AI Corporation Pte Ltd                                               | 370.11                               | -                                    |
| <b>Total</b>                                           |                                                                             | <b>370.11</b>                        | <b>-</b>                             |
| <b>D Loans taken</b>                                   |                                                                             |                                      |                                      |
| <b>I Key management personnel</b>                      | Shreeram Subramaniam Iyer<br>Maryann Shreeram Iyer                          | 2,295.44<br>1,393.93                 | 1,569.69<br>4,223.00                 |
| <b>II Entity in which directors exercise control</b>   | Maas AI Private Limited                                                     | 10,343.00                            | -                                    |
| <b>Total</b>                                           |                                                                             | <b>14,032.37</b>                     | <b>5,792.69</b>                      |
| <b>E Loans Repaid</b>                                  |                                                                             |                                      |                                      |
| <b>I Key management personnel</b>                      | Shreeram Subramaniam Iyer<br>Maryann Shreeram Iyer                          | 2,184.20<br>827.90                   | 2,583.04<br>-                        |
| <b>II Entity in which directors exercise control</b>   | Maas AI Private Limited                                                     | 212.00                               | -                                    |
| <b>Total</b>                                           |                                                                             | <b>3,224.10</b>                      | <b>2,583.04</b>                      |
| <b>F Remuneration</b>                                  |                                                                             |                                      |                                      |
| <b>I Key management personnel</b>                      | Shreeram Subramaniam Iyer<br>Amitabh Roy Chowdhury<br>Maryann Shreeram Iyer | 5.00<br>4.00<br>3.00                 | 5.00<br>4.00<br>3.00                 |
| <b>Total</b>                                           |                                                                             | <b>12.00</b>                         | <b>12.00</b>                         |

The transactions with related parties are made in the normal course of business and on terms equivalent to those that prevail in arm's length transactions. All the related party transactions are reviewed and approved by board of directors.

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## 34.3 Amounts outstanding with related parties

| S. No. | Particulars                                       | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>April 1, 2024 |
|--------|---------------------------------------------------|-------------------------|-------------------------|------------------------|
| A      | <b>Trade receivable</b>                           |                         |                         |                        |
| I      | <b>Holding Company</b>                            |                         |                         |                        |
|        | Prisma AI Corporation Pte Ltd                     | 6,771.61                | 3,858.85                | 747.55                 |
| B      | <b>Trade payable</b>                              |                         |                         |                        |
| I      | <b>Holding Company</b>                            |                         |                         |                        |
|        | Prisma AI Corporation Pte Ltd                     | -                       | -                       | 915.95                 |
| C      | <b>Advances given</b>                             |                         |                         |                        |
| I      | <b>Holding Company</b>                            |                         |                         |                        |
|        | Prisma AI Corporation Pte Ltd                     | 4,465.95                | 2,331.06                | -                      |
| II     | <b>Key management personnel</b>                   |                         |                         |                        |
|        | Amitabh Roy Chowdhury                             | 88.73                   | 30.98                   | 21.58                  |
|        | Shreeram Subramaniam Iyer                         | 27.90                   | 9.62                    | -                      |
| D      | <b>Advances received</b>                          |                         |                         |                        |
| I      | <b>Holding Company</b>                            |                         |                         |                        |
|        | Prisma AI Corporation Pte Ltd                     | -                       | -                       | 709.03                 |
| D      | <b>Loan payable</b>                               |                         |                         |                        |
| I      | <b>Key management personnel</b>                   |                         |                         |                        |
|        | Shreeram Subramaniam Iyer                         | 402.41                  | 288.21                  | 1,301.56               |
|        | Maryann Shreeram Iyer                             | 4,789.03                | 4,223.00                | -                      |
| II     | <b>Entity in which directors exercise control</b> |                         |                         |                        |
|        | Maas AI Private Limited                           | 10,131.00               | -                       | -                      |
| B      | <b>Remuneration payable</b>                       |                         |                         |                        |
| I      | <b>Key management personnel</b>                   |                         |                         |                        |
|        | Shreeram Subramaniam Iyer                         | 5.00                    | 5.00                    | 15.00                  |
|        | Amitabh Roy Chowdhury                             | 4.00                    | 4.00                    | 12.00                  |
|        | Maryann Shreeram Iyer                             | 9.85                    | 9.85                    | 9.00                   |

## 34.4 Compensation of key managerial personnel

The remuneration of the key management personnel of the Group, is set out below in aggregate for each of the categories specified in Ind AS 24:

| Particulars                  | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|------------------------------|--------------------------------------|--------------------------------------|
| Short-term employee benefits | 12.00                                | 12.00                                |
| <b>Total</b>                 | <b>12.00</b>                         | <b>12.00</b>                         |

- (a) The remuneration to the key managerial personnel does not include the provisions made for gratuity, as they are determined on an actuarial basis for the Group as a whole.
- (b) All decisions relating to the remuneration of the Directors are taken by the Board of Directors of the Group, in accordance with shareholders' approval, wherever necessary.

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Prisma Global Limited

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All amounts are ₹ in Lakhs unless otherwise stated

## 35 Financial instruments and risk management

### 35.1 Capital risk management

The Group's objective, when managing capital is to ensure the going concern operation and to maintain an efficient capital structure to reduce the cost of capital, support the corporate strategy and meet shareholder's expectations. The policy of the Group is to borrow funds through banks, directors, or raise through equity which is supported by committed borrowing facilities to meet anticipated funding requirements. The Group manages its capital structure and makes adjustments in the light of changes in economic conditions and the requirement of financial markets. The capital structure is governed by policies approved by the Board of Directors, and is monitored by various metrics. The following table summarises the capital of the Group:

| Particulars                     | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|---------------------------------|----------------------|----------------------|---------------------|
| Long term debts                 | 7,374.73             | 10,479.57            | 335.17              |
| Short term debts                | 23,411.06            | 9,510.63             | 1,362.37            |
| Less: Cash and cash equivalents | (3,525.06)           | (717.73)             | (737.04)            |
| <b>Net debt/(cash)</b>          | <b>27,260.73</b>     | <b>19,272.47</b>     | <b>960.50</b>       |
| <b>Total Equity</b>             | <b>12,265.54</b>     | <b>6,847.89</b>      | <b>4,070.84</b>     |
| <b>Net debt to equity ratio</b> | <b>2.22</b>          | <b>2.81</b>          | <b>0.24</b>         |

In order to achieve this overall objective, the Group's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings.

The Group has not defaulted on any loans payable, and there has been no breach of any loan covenants.

No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026, and March 31, 2025.

### 35.2 Categories of financial instruments

The following table provides categorisation of all financial instruments

| Particulars                            | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|----------------------------------------|----------------------|----------------------|---------------------|
| <b>Financial assets</b>                |                      |                      |                     |
| <b>Measured at amortised cost</b>      |                      |                      |                     |
| (a) Trade Receivable                   | 22,074.78            | 17,061.69            | 8,997.48            |
| (b) Cash and cash equivalent           | 3,525.06             | 717.73               | 737.04              |
| (c) Bank balances other than (c) above | 5,614.33             | 9,004.00             | 33.35               |
| (d) Other financial assets             | 17,083.72            | 13,101.91            | 7,058.88            |
| <b>Total financial assets</b>          | <b>48,297.89</b>     | <b>39,885.33</b>     | <b>16,826.75</b>    |
| <b>Financial liabilities</b>           |                      |                      |                     |
| <b>Measured at amortised cost</b>      |                      |                      |                     |
| (a) Borrowings                         | 30,785.79            | 19,990.20            | 1,697.54            |
| (b) Lease liabilities                  | 183.49               | 331.99               | 468.42              |
| (c) Trade payables                     | 16,693.79            | 17,339.72            | 17,604.73           |
| (d) Other financial liabilities        | 242.56               | 184.03               | 163.77              |
| <b>Total financial liabilities</b>     | <b>47,905.63</b>     | <b>37,845.94</b>     | <b>19,934.46</b>    |

### 35.3 Financial risk management objectives

The Group's principal financial liabilities comprise borrowings, lease liabilities, trade payable and other financial liabilities. The main purpose of these financial liabilities is to finance and support the Group's operations. The Group's principal financial assets comprise investment in subsidiaries, cash and cash equivalents, fixed deposits, trade receivable and other financial assets that derive directly from its operations.

The Group is exposed to various financial risks such as market risk, credit risk and liquidity risk. The Group's senior management team oversees the management of these risks. The Board of Directors review and agree policies for managing each of these risks, which are summarised below:

#### (i). Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk mainly comprises interest rate risk, currency risk, and price risk.

#### (a) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's long-term debt obligations with floating interest rates.

The Group manages its interest rate risk by having fixed and variable rate loans and borrowings.

| Particulars              | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|--------------------------|----------------------|----------------------|---------------------|
| Floating rate borrowings | 10,261.06            | 10,519.44            | 392.96              |
| <b>Total</b>             | <b>10,261.06</b>     | <b>10,519.44</b>     | <b>392.96</b>       |

#### Interest Rate Sensitivity Analysis

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings taken at floating rates. With all other variables held constant, the Group's loss before tax is affected through the impact on floating rate borrowings, as follows:

| Particulars                                            | Interest rate sensitivity analysis |                      |                     |
|--------------------------------------------------------|------------------------------------|----------------------|---------------------|
|                                                        | As at March 31, 2026               | As at March 31, 2025 | As at April 1, 2024 |
| <b>Impact on Profit/(Loss) before tax for the year</b> |                                    |                      |                     |
| 0.50% increase in Basis Point (%)                      | (4.48)                             | (4.93)               | (0.25)              |
| 0.50% decrease in Basis Point (%)                      | 4.48                               | 4.93                 | 0.25                |

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## Prisma Global Limited

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#### (b) Foreign currency risk:

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's operating activities denominated in foreign currency and thus the risk of changes in foreign exchange rates relates primarily to trade receivable, trade payable and external commercial borrowings.

The year end unhedged foreign currency exposures are given below:

Particulars of unhedged foreign currency exposure as at the reporting date (in respective currency):

| Particulars                                | As at March 31, 2026 | As at March 31, 2025 | As at April 1, 2024 |
|--------------------------------------------|----------------------|----------------------|---------------------|
| <b>(a). Trade payables:</b>                |                      |                      |                     |
| In SGD                                     | 136.17               | 185.55               | 112.77              |
| Equivalent in ₹ Lakhs                      | 9,805.95             | 12,228.51            | 8,581.96            |
| <b>(b). Trade receivables:</b>             |                      |                      |                     |
| In USD                                     | 161.58               | 154.17               | 98.95               |
| In SGD                                     | 57.77                | 50.30                | 37.56               |
| Equivalent in ₹ Lakhs                      | 22,394.24            | 16,438.24            | 10,567.35           |
| <b>(c). External commercial borrowings</b> |                      |                      |                     |
| In USD                                     | 135.00               | 135.00               | -                   |
| Equivalent in ₹ Lakhs                      | 10,103.19            | 10,321.70            | -                   |

#### Foreign currency sensitivity

The following table demonstrate the sensitivity to a reasonable possible change in exchange rate, with all other variables held constant. The impact on the Group's profit before tax due to changes in the fair value of monetary assets and liabilities is as follows:

Impact on Profit/(Loss) before tax for the year

| Particulars                                | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|--------------------------------------------|-----------------------------------|-----------------------------------|
| <b>(a). Trade payables:</b>                |                                   |                                   |
| <b>SGD currency:</b>                       |                                   |                                   |
| 0.50% increase (%)                         | (49.71)                           | (59.05)                           |
| 0.50% decrease (%)                         | 49.71                             | 59.05                             |
| <b>(b). Trade receivables:</b>             |                                   |                                   |
| <b>USD currency:</b>                       |                                   |                                   |
| 0.50% increase (%)                         | 76.47                             | 65.97                             |
| 0.50% decrease (%)                         | (76.47)                           | (65.97)                           |
| <b>SGD currency:</b>                       |                                   |                                   |
| 0.50% increase (%)                         | 21.09                             | 16.01                             |
| 0.50% decrease (%)                         | (21.09)                           | (16.01)                           |
| <b>(c). External commercial borrowings</b> |                                   |                                   |
| <b>USD currency:</b>                       |                                   |                                   |
| 0.50% increase (%)                         | (63.89)                           | 0.68                              |
| 0.50% decrease (%)                         | 63.89                             | (0.68)                            |

#### (c) Price risk

In a potentially inflationary economy, the Group expects periodical price increases across its service lines. Service price increases which are not in line with the levels of customers' discretionary spends, may affect the business/ sales volumes. In such a scenario, the risk is managed by offering judicious product discounts to customers to sustain volumes. The Group negotiates with its vendors for purchase price rebates such that the rebates substantially absorb the discounts offered to the customers. This helps the Group to protect itself from significant margin losses. This mechanism also works in case of a downturn in the retail sector, although overall volumes would get affected.

#### (ii). Credit risk management

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables).

#### (a) Trade receivables

The Group has adopted a policy of dealing with only credit worthy counterparties in case of institutional customers and the credit risk exposure for institutional customers is managed by the Group by credit worthiness checks.

#### (b) Financial Risk Management objectives and policies

The Group closely monitors its customers who are going through financial stress and assesses actions such as change in payment terms, derecognition of revenue on collection basis etc., depending on severity of each case. The collections pattern from the customers in the current period does not indicate stress beyond what has been factored while computing the allowance for expected credit losses.

There is no expected credit loss allowance for trade receivables as at March 31, 2026, March 31, 2025 and April 1, 2024.

#### (c) Other financial assets

The Group has adopted a policy of only dealing with counterparties that have sufficient credit rating. The Group's exposure and credit ratings of its counterparties are continuously monitored and the aggregate value of transactions is reasonably spread amongst the counterparties.

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## (iii). Liquidity risk management

Liquidity risk is the risk that the Group will not be able to meet its financial obligations as they become due. Cash flow from operating activities provides the funds to service the financial liabilities on a day-to-day basis. The Group regularly monitors the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs.

### Liquidity risk table

The table below summarises the maturity profile of the Group's financial liabilities based on contractual undiscounted payments.

| Particulars                 | Upto 1 year      | 1-5 years        | Total            |
|-----------------------------|------------------|------------------|------------------|
| <b>March 31, 2026</b>       |                  |                  |                  |
| Borrowings                  | 18,822.78        | 8,203.24         | 27,026.02        |
| Lease liabilities           | 155.44           | -                | 155.44           |
| Trade payables              | 16,693.79        | -                | 16,693.79        |
| Other financial liabilities | 242.56           | -                | 242.56           |
| <b>Total</b>                | <b>35,914.57</b> | <b>8,203.24</b>  | <b>44,117.81</b> |
| <b>March 31, 2025</b>       |                  |                  |                  |
| Borrowings                  | 10,120.37        | 11,392.44        | 21,512.81        |
| Lease liabilities           | 193.16           | 155.44           | 348.60           |
| Trade payables              | 17,339.72        | -                | 17,339.72        |
| Other financial liabilities | 184.03           | -                | 184.03           |
| <b>Total</b>                | <b>27,837.28</b> | <b>11,547.88</b> | <b>39,385.16</b> |
| <b>April 1, 2024</b>        |                  |                  |                  |
| Borrowings                  | 1,378.24         | 197.74           | 1,575.98         |
| Lease liabilities           | 183.96           | 348.59           | 532.55           |
| Trade payables              | 17,604.73        | 137.43           | 17,742.16        |
| Other financial liabilities | 163.77           | -                | 163.77           |
| <b>Total</b>                | <b>19,330.70</b> | <b>683.76</b>    | <b>20,014.46</b> |

The above table details the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The amount disclosed in the tables have been drawn up based on the undiscounted cash flow of financial liabilities based on the earliest date on which the Group can be required to pay. The contractual maturity is based on the earliest date on which the Group may be required to pay.

## 36 Fair Value Measurement

### 36.1 Fair value of the financial assets and financial liabilities that are measured at fair value on a recurring basis

The Group does not have any financial assets and financial liabilities that are measured at fair value on a recurring basis.

### 36.2 Fair value of financial assets and financial liabilities that are measured at amortised cost:

The management believes the carrying amounts of financial assets and financial liabilities measured at amortised cost approximate their fair values.

## 37 Additional regulatory information as required by Schedule III to the Companies Act, 2013

**37.1** The Group does not have any benami property, where any proceeding has been initiated or pending against the Group for holding any benami property.

**37.2** The Group has not traded or invested in Crypto currency or Virtual Currency during each reporting period.

**37.3** There were no Scheme of Arrangements entered by the Group during each reporting period, which required approval from the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

**37.4** The Group did not have any transactions with Companies struck off.

**37.5** The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- 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
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

**37.6** The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

- 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 to or on behalf of the ultimate beneficiaries.

**37.7** The Group has not been declared willful defaulter by any bank or financial institution or government or any government authority.

**37.8** The Group has complied with the number of layers prescribed under the Companies Act, 2013.

**37.9** The Group does not have any Loans or advances to promoters, directors, KMPs and related parties, either severally or jointly with any other person, that are

- repayable on demand or
- without specifying any terms or period of repayment.

**37.10** There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

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38 First-time adoption of Ind-AS

38.1 Reconciliation of total equity as at March 31, 2025 and April 1, 2024

| Particulars                                                                                         | Note | As at March 31, 2025 | As at April 1, 2024 |
|-----------------------------------------------------------------------------------------------------|------|----------------------|---------------------|
| <b>Total equity (shareholder's funds) under previous GAAP (as per audited financial statements)</b> |      | <b>10,727.91</b>     | <b>9,842.82</b>     |
| <b>Adjustments:</b>                                                                                 |      |                      |                     |
| Adjustments to rectify errors in previous GAAP                                                      | a.   | 1,863.11             | -                   |
| <b>Total equity (shareholder's funds) under previous GAAP after adjustments</b>                     |      | <b>12,591.02</b>     | <b>9,842.82</b>     |
| <b>Ind AS Adjustments:</b>                                                                          |      |                      |                     |
| Impact on account of lease accounting as per Ind AS 116                                             | b.   | (24.55)              | -                   |
| Remeasurement of defined benefit plans                                                              | c.   | (19.96)              | (10.26)             |
| Effect of fair valuation of Security deposits                                                       | d.   | 3.34                 | (0.78)              |
| Effect on borrowing cost pursuant to application of effective interest rate method                  | e.   | 902.07               | -                   |
| Effect of forex exchange fluctuation                                                                | f.   | 78.48                | -                   |
| Impact of revenue recognition                                                                       | g.   | (4,873.13)           | (4,281.76)          |
| Deferred Tax Impact                                                                                 | h.   | (1,809.38)           | (1,479.18)          |
| <b>Total adjustment to profit or loss</b>                                                           |      | <b>(5,743.13)</b>    | <b>(5,771.98)</b>   |
| <b>Total equity under Ind AS</b>                                                                    |      | <b>6,847.89</b>      | <b>4,070.84</b>     |

38.2 Reconciliation of Total Comprehensive Income for the year ended March 31, 2025

| Particulars                                                                        | Note | For the year ended March 31, 2025 |
|------------------------------------------------------------------------------------|------|-----------------------------------|
| <b>Profit after tax as per previous GAAP (as per audited financial statements)</b> |      | <b>720.03</b>                     |
| <b>Adjustments:</b>                                                                |      |                                   |
| Adjustments to rectify errors in previous GAAP                                     | a.   | 1,863.11                          |
| <b>Profit after tax as per previous GAAP after adjustments</b>                     |      | <b>2,583.14</b>                   |
| <b>Ind AS Adjustments:</b>                                                         |      |                                   |
| Impact on account of lease accounting as per Ind AS 116                            | b.   | (24.55)                           |
| Gratuity Impact as per valuation                                                   | c.   | (7.27)                            |
| Effect of fair valuation of Security deposits                                      | d.   | 4.12                              |
| Effect on borrowing cost pursuant to application of effective interest rate method | e.   | 902.06                            |
| Effect of forex exchange fluctuation                                               | f.   | 78.48                             |
| Impact of revenue recognition                                                      | g.   | (591.37)                          |
| Deferred Tax Impact                                                                | h.   | (330.82)                          |
| <b>Total adjustment to profit or loss</b>                                          |      | <b>30.65</b>                      |
| <b>Profit after tax under Ind AS</b>                                               |      | <b>2,613.79</b>                   |
| <b>Other comprehensive income</b>                                                  |      |                                   |
| Remeasurement of defined benefit plans                                             | c.   | (2.43)                            |
| Deferred tax impact                                                                | h.   | 0.62                              |
| <b>Total comprehensive income under Ind AS</b>                                     |      | <b>2,611.98</b>                   |

Note: Under previous GAAP, total comprehensive income was not reported. Therefore, the above reconciliation starts with profit under the previous GAAP.

38.3 Impact of Ind AS adoption on the statements of cash flows for the year ended March 31, 2025.

| Particulars                                                     | Previous GAAP * | Adjustments      | Ind AS            |
|-----------------------------------------------------------------|-----------------|------------------|-------------------|
| Net cash flows from operating activities                        | (7,032.52)      | (170.43)         | (6,862.09)        |
| Net cash flows from investing activities                        | (1,602.39)      | 9,017.27         | (10,619.66)       |
| Net cash flows from financing activities                        | 17,468.60       | 4,940.03         | 12,528.57         |
| <b>Net increase/(decrease) in cash and cash equivalents</b>     | <b>8,833.69</b> | <b>13,786.87</b> | <b>(4,953.18)</b> |
| <b>Cash and Cash equivalents at the Beginning of the Period</b> | <b>770.03</b>   | <b>36.01</b>     | <b>734.02</b>     |
| <b>Effects of exchange difference</b>                           | <b>-</b>        | <b>22.66</b>     | <b>(22.66)</b>    |
| <b>Cash and Cash equivalents at the End of the Period</b>       | <b>9,603.72</b> | <b>13,845.54</b> | <b>(4,241.82)</b> |

\*The previous GAAP figures have been reclassified to conform to Ind AS presentation requirements for the purposes of this note.

38.4 Notes to first-time adoption:

#### a. Adjustments to rectify errors in previous GAAP

During the preparation of the comparative financial statements for the year ended March 31, 2025, the Group identified an over-provision of income taxes relating to earlier years. Accordingly, the comparative financial information has been revised to reflect the impact of the resulting tax adjustments.

#### b. Leases

Under previous GAAP, the lease payment made for the premises taken on lease is recognised as Rent Expenses in the Statement of Profit and Loss for the year. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors. It introduces a single, on-balance sheet lease accounting model for lessees. Under Ind AS, the Group recognise right-to-use asset (ROU asset) and lease liability for the premises taken on lease subject to exemption provided in the Ind AS 116. On application of Ind AS 116, the nature of expenses has changed from lease rent to depreciation cost for the right-to-use asset, and finance cost for interest accrued on lease liability. There is no change in accounting by the lessor.

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## **c. Actuarial gains and losses**

The impact is on account of measurement of employee benefits obligations as per Ind AS 19. Under previous GAAP, actuarial gains and losses were recognised in profit and loss. Under Ind AS, the actuarial gains and losses forming part of remeasurement of the net defined benefit liability / asset, are recognised in the Other Comprehensive Income (OCI) instead of profit or loss.

## **d. Security deposits**

Under the previous GAAP, interest free refundable security deposits (given) were accounted at their transaction value. Under Ind AS, all the financial assets are required to be recognized at fair value.

## **e. Borrowing**

Under the previous GAAP, the transaction costs with respect to obtaining the loan for example loan processing fees, were charged to Statement of Profit and Loss as they were incurred. Under Ind AS, the Group identifies transaction costs and fees that are 'incremental' and attributable to the obtaining of loan. These transaction costs and fees are treated as an adjustment to the EIR and are amortized over the expected life of the instrument.

## **f. Forex exchange fluctuation on net profits**

Under Previous GAAP, the Group prepared its financial statements in Indian Rupees (₹). Upon transition to Ind AS, the Group determined the United States Dollar (USD) as its functional currency based on an assessment of the primary economic environment in which it operates. However, the consolidated financial statements continue to be presented in Indian Rupees (₹), which is the presentation currency. Accordingly, the consolidated financial statements have been translated from the functional currency (USD) to the presentation currency (₹) in accordance with the principles of Ind AS 21, The Effects of Changes in Foreign Exchange Rates, resulting in the recognition of exchange differences.

## **g. Revenue**

Under the Previous GAAP, upfront licence fees, representing 30% of the total contract consideration, were recognised at a point in time upon execution of the relevant licence arrangement. Upon transition to Ind AS, the Group evaluated its revenue contracts and concluded that the related performance obligations are satisfied over the contractual period. As a result, revenue previously recognized upfront under Previous GAAP has been deferred and recognised over the period of performance, resulting in a change in the timing of revenue recognition

## **h. Deferred Tax**

The previous GAAP requires deferred tax accounting using the income statement approach, which focuses on differences between taxable profits and accounting profits for the period. Ind AS 12 requires entities to account for deferred taxes using balance sheet approach which focuses on temporary differences between the carrying amount of an asset or liability in the balance sheet and its tax base. Various transitional adjustments has resulted in recognition of temporary differences.

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39 Additional information required by Schedule III in respect of subsidiaries, associates and joint ventures

Information as at and for the year ended March 31, 2026

| Name of the entity in the group                        | Net assets (total assets minus total liabilities) |                  | Share in profit or (loss)           |                 | Share in other comprehensive income             |                 | Share in total comprehensive income             |                 |
|--------------------------------------------------------|---------------------------------------------------|------------------|-------------------------------------|-----------------|-------------------------------------------------|-----------------|-------------------------------------------------|-----------------|
|                                                        | As % of consolidated net assets                   | Amount           | As % of consolidated profit or loss | Amount          | As % of consolidated other comprehensive income | Amount          | As % of consolidated total comprehensive income | Amount          |
| <b>Holding</b>                                         |                                                   |                  |                                     |                 |                                                 |                 |                                                 |                 |
| Prisma Global Limited                                  | 96.92%                                            | 11,888.53        | 99.24%                              | 4,330.56        | 95.26%                                          | 1,004.29        | 98.47%                                          | 5,334.85        |
| <b>Subsidiary</b>                                      |                                                   |                  |                                     |                 |                                                 |                 |                                                 |                 |
| Snap2Life Global Private Limited                       | 2.97%                                             | 364.79           | 1.52%                               | 66.42           | 0.15%                                           | 1.55            | 1.25%                                           | 67.97           |
| Intercompany elimination and consolidation adjustments | 0.10%                                             | 12.45            | (0.76)%                             | (33.29)         | 4.59%                                           | 48.37           | 0.28%                                           | 15.08           |
| <b>Total</b>                                           | <b>100.00%</b>                                    | <b>12,265.77</b> | <b>100.00%</b>                      | <b>4,363.69</b> | <b>100.00%</b>                                  | <b>1,054.21</b> | <b>100.00%</b>                                  | <b>5,417.90</b> |

Information as at and for the year ended March 31, 2025

| Name of the entity in the group                        | Net assets (total assets minus total liabilities) |                 | Share in profit or (loss)           |                 | Share in other comprehensive income             |               | Share in total comprehensive income             |                 |
|--------------------------------------------------------|---------------------------------------------------|-----------------|-------------------------------------|-----------------|-------------------------------------------------|---------------|-------------------------------------------------|-----------------|
|                                                        | As % of consolidated net assets                   | Amount          | As % of consolidated profit or loss | Amount          | As % of consolidated other comprehensive income | Amount        | As % of consolidated total comprehensive income | Amount          |
| <b>Holding</b>                                         |                                                   |                 |                                     |                 |                                                 |               |                                                 |                 |
| Prisma Global Limited                                  | 95.70%                                            | 6,553.68        | 101.00%                             | 2,507.13        | 100.46%                                         | 130.19        | 100.97%                                         | 2,637.32        |
| <b>Subsidiary</b>                                      |                                                   |                 |                                     |                 |                                                 |               |                                                 |                 |
| Snap2Life Global Private Limited                       | 4.33%                                             | 296.82          | (1.00)%                             | (24.76)         | 0.79%                                           | 1.03          | (0.91)%                                         | (23.73)         |
| Intercompany elimination and consolidation adjustments | (0.04)%                                           | (2.63)          | 0.00%                               | -               | (1.26)%                                         | (1.63)        | (0.06)%                                         | (1.63)          |
| <b>Total</b>                                           | <b>100.00%</b>                                    | <b>6,847.87</b> | <b>100.00%</b>                      | <b>2,482.37</b> | <b>100.00%</b>                                  | <b>129.59</b> | <b>100.00%</b>                                  | <b>2,611.96</b> |

Information as at April 1, 2024

| Name of the entity in the group                        | Net assets (total assets minus total liabilities) |                 |
|--------------------------------------------------------|---------------------------------------------------|-----------------|
|                                                        | As % of consolidated net assets                   | Amount          |
| <b>Holding</b>                                         |                                                   |                 |
| Prisma Global Limited                                  | 92.15%                                            | 3,751.29        |
| <b>Subsidiary</b>                                      |                                                   |                 |
| Snap2Life Global Private Limited                       | 7.87%                                             | 320.55          |
| Intercompany elimination and consolidation adjustments | (0.02)%                                           | (1.00)          |
| <b>Total</b>                                           | <b>100.00%</b>                                    | <b>4,070.84</b> |

39 No significant adjusting event occurred between the balance sheet date and date of the approval of these financial statements by the Board of Directors of the Group requiring adjustment or disclosure.

40 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

41 The financial statements were approved by the Board of Directors in their meeting held on August 6, 2026

As per our report of even date  
**For Gujar and Kulkarni**  
Chartered Accountants  
Firm Registration No. 140182W

**For and on behalf of Board of Directors of**  
Prisma Global Limited  
CIN: U72900MH2013PLC240611

Sachin Phadke  
Partner  
M. No. 117084  
Place : Mumbai  
Date: August 6, 2026  
UDIN: 26117084WFOPJA3425

Shreeram Iyer  
Director  
DIN: 02768043  
Place : Mumbai  
Date: August 6, 2026

Amitabh Roy Chowdhury  
Director  
DIN: 06484836  
Place : Mumbai  
Date: August 6, 2026

