
Half Year Financial Results

The period ended March 2026

OSC Global Processing Private Limited

Address: C-4, Community Centre, Safdarjung Development Area, New Delhi – 110016

CIN: U63030DL2016PTC305084

Independent Auditor's Report on the Half-yearly and Year to Date Special Purpose IND-AS Financial Results of the Company

To
The Board of Directors of
OSC Global Processing Private Limited
Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of half-yearly and year to date special purpose IND- AS financial results of OSC Global Processing Private Limited ("the Company") for the half-year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company to the group auditors of DuDigital Global Limited, pursuant to their review of the consolidated financial results for the year ended March 31, 2026.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit / (loss) and other comprehensive income and other financial information of the Company for the half-year ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" 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 financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 5 in the notes to financial results, which describes that the Company has incurred accumulated losses of INR 257.77 lacs and has negative net worth of INR 246.77 lacs as at March 31, 2026, which creates doubt on the entity's ability to continue as going concern. The Holding Company; DuDigital Global Limited has agreed to provide further financial assistance to meet its obligation. The Management does not foreseen to liquidate the Company in near future and are confident of meeting its operating expense as and when fall due with the financial assistance from the Holding Company basis which these financial results have been prepared on going concern basis.

Our conclusion is not modified in respect of this matter.



Management's Responsibilities for the Special Purpose IND-AS Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors included in the Company are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Special Purpose IND-AS Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to



ADMS & CO.

CHARTERED ACCOUNTANTS

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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the half-year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year-to-date figures up to the half year ended Sept 30, 2025 of the current financial year, which were subjected to a limited review by us.

For A D M S & CO.

Chartered Accountants

ICAI Firm Registration Number: 014626C



A handwritten signature in blue ink, appearing to read "Varun Gaur".

per Varun Gaur

Partner

Membership No.: 514879

UDIN: 26514879UNJQAZ3603

Place: New Delhi

Date: May 23, 2026

OSC Global Processing Private Limited
Registered Office: C-4 SDA COMMUNITY CENTRE, HAUZ KHAS, NEW DELHI, Delhi 110016 India
CIN: U63030DL2016PTC305084
Audited Standalone Statement of Assets and Liabilities as at March 31, 2026

(All amounts are in INR lacs unless otherwise stated)

Particulars	As at	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	0.25	0.44
Intangible assets	5.11	8.81
Deferred tax assets (net)	-	-
Total non-current assets	5.36	9.25
Current assets		
Financial assets		
Loans	-	10.00
Investments	1.07	1.01
Trade receivables	258.71	393.64
Cash and cash equivalents	2.73	25.18
Other bank balance	0.13	0.13
Other financial Assets	0.10	0.24
Current Tax Assets (net)	-	-
Other current assets	23.82	0.78
Total current assets	286.56	430.98
Total assets	291.92	440.23
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	11.00	11.00
Other equity	(257.77)	(254.46)
Total equity	(246.77)	(243.46)
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities (net)	-	-
Total non-current liabilities	-	-
Current liabilities		
Financial liabilities		
Borrowings	-	378.36
Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises;	429.05	114.85
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	2.07
Others Financial Liabilities		
Contract liability	-	63.79
Other current liabilities	-	9.68
Current tax liabilities (net)	0.59	12.97
Total current liabilities	109.05	101.97
Total Liabilities	538.69	683.69
Total equity and liabilities	291.92	440.23

Refer notes to the statement of audited standalone financial results for the half year and year ended March 31, 2026.

For and on behalf of the Board of Directors of
OSC Global Processing Private Limited
For OSC GLOBAL PROCESSING PRIVATE LIMITED

Rajinder Rai
Whole Time Director
DIN: 00024523

Place: New Delhi
Date : May 23, 2026

Place: New Delhi
Date : May 23, 2026



OSC Global Processing Private Limited
Registered Office: C-4 SDA COMMUNITY CENTRE, HAUZ KHAS, NEW DELHI, Delhi 110016 India
CIN: U63030DL2016PTC305084
Statement of Audited standalone financial results for Half year and year ended March 31, 2026

(All amounts are in INR lacs unless otherwise stated)

Particulars	For the Half Year ended			For the Year Ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	(Note-3)		(Note-3)		
I Revenue from operations	17.73	244.44	146.40	262.17	611.83
II Other income	1.41	25.27	15.50	26.68	17.49
III Total income (I + II)	19.14	269.71	161.90	288.85	629.32
IV Expenses					
Visa system charges	2.22	230.72	66.43	232.94	102.38
Employee benefits expense	15.12	23.74	34.26	38.86	69.99
Finance cost	(0.01)	8.09	37.71	8.08	88.91
Depreciation and amortisation expense	1.95	1.95	1.94	3.90	3.90
Other expenses	2.14	1.62	130.91	3.76	555.03
Total expenses (IV)	21.42	266.12	271.25	287.54	820.21
V Profit/(Loss) before tax (III-IV)	(2.28)	3.59	(109.35)	1.31	(190.89)
VI Tax expense:					
Current tax	4.62	-	4.15	4.62	96.25
Adjustment of tax relating to earlier periods	-	-	-	-	-
Deferred tax	-	-	-	-	-
Total tax expense	4.62	-	4.15	4.62	96.25
VII Profit/(Loss) for the year (V-VI)	(6.90)	3.59	(113.50)	(3.31)	(287.14)
VIII Other comprehensive income					
Items that will not be reclassified to profit or loss					
-Remeasurement of the defined benefit plan	-	-	-	-	-
-Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-
IX Total other comprehensive income	-	-	-	-	-
X Total comprehensive income for the year (VII + IX)	(6.90)	3.59	(113.50)	(3.31)	(287.14)
Paid-up equity share capital (face value INR 10/- per equity share)	11.00	11.00	11.00	11.00	11.00
Other equity				(257.77)	(254.46)
Earnings per equity share (face value of INR 10 each):					
(1) Basic (in INR)	(6.27)	3.26	(103.18)	(3.01)	(261.04)
(2) Diluted (in INR)	(6.27)	3.26	(103.18)	(3.01)	(261.04)

Refer notes to the statement of audited standalone financial results for the half year and year ended March 31, 2026.

For and on behalf of the Board of Directors of
OSC Global Processing Private Limited

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Rajinder Rai
Whole Time Director/Director/Authorised Signatory
DIN: 00024523

Place: New Delhi
Date : May 23, 2026



Place: New Delhi
Date : May 23, 2026

OSC Global Processing Private Limited
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI New Delhi DL 110016 IN
CIN: U63030DL2016PTC305084
Audited Standalone Statement of Cash flows for the Year ended March 31, 2026

(All amounts are in INR lacs unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Cash flow from operating activities		
Profit / (loss) for the year	1.31	(190.89)
Adjustments for:		
Depreciation and amortisation expense	3.90	3.90
(Profit) / Loss sale of equity instruments	(23.08)	495.12
Interest expense	8.05	87.90
Liability written back	(3.41)	-
Interest income	(0.13)	(7.32)
Foreign exchange fluctuations gain (net)	-	(10.01)
Fair value gain / (loss) on investment in mutual funds	(0.06)	(0.11)
	<u>(13.42)</u>	<u>378.59</u>
Working Capital Adjustment:		
(Increase) / decrease in trade receivables	134.93	(307.43)
(Increase) / decrease in other financial assets	(0.00)	(0.10)
(Increase) / decrease in other current Assets	(23.04)	58.33
Increase / (decrease) in trade payables	315.54	92.78
Increase / (decrease) in other financial liabilities	(0.55)	(0.15)
Increase / (decrease) in contract liabilities	(9.68)	7.79
Increase / (decrease) in other current liabilities	(12.38)	11.48
Cash generated from operations	<u>391.40</u>	<u>241.30</u>
Income tax paid (net)	2.46	(8.83)
Net cash generated / (used) from operating activities	<u>A 393.86</u>	<u>232.46</u>
B. Cash flows from investing activities		
Purchase of property, plant and equipment including intangible assets	-	-
(Investment) / Redemption of mutual fund	(0.00)	0.04
(Investment) / sale in equity instruments	23.08	105.98
Loan to related parties	10.00	(2.50)
Interest income	0.27	8.35
Deposits with original maturity for more than three months but less than twelve months	(0.01)	(0.02)
Net cash generated / (used) in investing activities	<u>B 33.34</u>	<u>111.85</u>
C. Cash flow from financing activities		
Proceeds / (repayment) of borrowings	(378.36)	(303.35)
Interest paid	(71.29)	(28.62)
Net cash generated / (used) in financing activities	<u>C (449.65)</u>	<u>(331.97)</u>
Net increase in cash and cash equivalents	<u>(A+B+C) (22.45)</u>	<u>12.34</u>
Cash and cash equivalents at the beginning of the year	<u>25.18</u>	<u>12.84</u>
Cash and cash equivalents at year end	<u>2.73</u>	<u>25.18</u>
Cash and cash equivalents comprises:		
Balances with banks:		
-In current account	2.73	15.30
Cash in hand	-	9.88
Total cash and cash equivalents	<u>2.73</u>	<u>25.18</u>

Refer notes to the statement of audited standalone financial results for the half year and year ended March 31, 2026.

For and on behalf of the Board of Directors of
OSC Global Processing Private Limited
For OSC GLOBAL PROCESSING PRIVATE LIMITED

Rajinder Rai Director/Authorised Signatory
 Whole Time Director
 DIN: 00024523

Place: New Delhi
 Date : May 23, 2026



Place: New Delhi
 Date : May 23, 2026

OSC Global Processing Private Limited
Registered Office: C-4 SDA COMMUNITY CENTRE HAUZ KHAS NEW DELHI New Delhi DL 110016 IN
CIN: U63030DL2016PTC305084
Notes to the statement of audited standalone financial results for half year and Year ended March 31, 2026

- 1 This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
- 2 The standalone audited financial results for the half year and year ended March 31, 2026 have been approved by the Board of Directors at its meeting held on May 23, 2026.
- 3 The figures of the last half year are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and March 31, 2025 and the unaudited published year-to-date figures up to September 30, 2025 and September 30, 2024 respectively, being the date of the end of the half year of the financial year which were subjected to limited review.
- 4 These audited financial results has been prepared by the Company's Management solely to assist the management of DUDIGITAL GLOBAL LIMITED in the preparation of its consolidated financial results for the half year ended and year to date ended March 31, 2026 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time and their auditors in their review of such consolidated financial results and therefore it may not be suitable for other purpose. This review report is solely for the aforementioned purpose, and accordingly should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Further, we do not accept or assume any liability or any duty of care for any other purpose for which or to any other person to whom this review report is shown or into whose hands it may come without our prior consent in writing.
- 5 The Company has incurred accumulated losses of INR 257.77 lacs and has negative net worth of INR 246.77 lacs as at March 31, 2026 on account of previous year losses, which creates doubt on the entity's ability to continue as going concern. The Holding Company, DUDigital Global Limited has agreed to provide further financial assistance to meet its future obligation. The Management does not foreseen to liquidate the Company in near future and are confident of meeting its operating expense as and when fall due with the financial assistance from the Holding Company basis which these financial results have been prepared on going concern basis.
- 6 The Company operates in single business segment reportable segment in terms of Ind AS 108.

Place: New Delhi
Date : May 23, 2026



For and on behalf of the Board of Directors of
OSC Global Processing Private Limited
For OSC GLOBAL PROCESSING PRIVATE LIMITED

Rajinder Rai
Whole Time Director
DIN: 00024523
Director/Authorised Signatory

Place: New Delhi
Date : May 23, 2026

Financial Statements

The year ended March 2026

OSC Global Processing Private Limited

Address: C-4, Community Centre, Safdarjung Development Area, New Delhi – 110016

CIN: U63030DL2016PTC305084

INDEPENDENT AUDITOR'S REPORT

To the Members of OSC Global Processing Private Limited.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of OSC Global Processing Private Limited. ("the Company"), which comprise the Balance sheet as at March 31, 2026, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of material 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 financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the 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 financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Emphasis of Matter

We draw attention in Note 2 to the financial statement, which describes that the Company has incurred accumulated losses of INR 257.77 lacs and has negative net worth of INR 246.77 lacs as at March 31, 2026, which creates doubt on the entity's ability to continue as going concern. The Holding Company; DuDigital Global Limited has agreed to provide further financial assistance to meet its obligation. The Management does not foreseen to liquidate the Company in near future and are confident of meeting its operating expense as and when fall due with the financial assistance from the Holding Company basis which these financial results have been prepared on going concern basis.

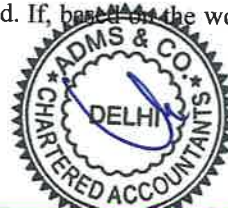
Our conclusion is not modified in respect of this matter.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the 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 a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

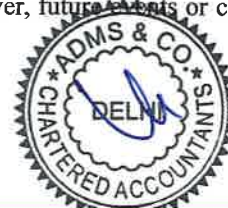
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit

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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 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.

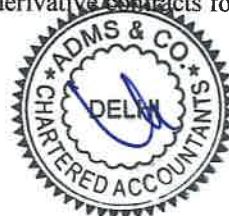
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.
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 except that the company is in the process of implementing daily back of books of accounts and other books and papers maintained in electronic mode up on server located in India in order to be in compliance with companies rule 3(5) of the companies act 2013.
 - (c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - (e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) The observation/qualification relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph (b) above on reporting under Section 143(3)(b) and serial number (vi) of paragraph (i) below on reporting under Rule 11(g);
 - (g) With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;
 - (h) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;
 - (i) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - 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;



ADMS & CO.

CHARTERED ACCOUNTANTS

- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. a) The management has represented that, to the best of its knowledge and belief no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures performed that have been 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. No dividend has been declared or paid during the year by the Company.
- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further no instance of audit trail feature being tampered with was noted in respect of accounting software where the audit trail has been enabled and audit trail has been preserved by the Company as per the statutory requirements for record retention.

For A D M S & Co.

Chartered Accountants

ICAI Firm Registration Number: 014626C



per Varun Gaur

Partner

Membership Number: 514879

UDIN: 26514879ETPYBH9853



Place: New Delhi

Date: May 23, 2026

ANNEXURE 1 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF OSC GLOBAL PROCESSING PRIVATE LIMITED.

i.

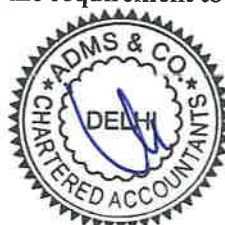
- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (B) The Company has maintained proper records showing full particulars of intangibles assets.
- (b) All Property, Plant and Equipment were physically verified by the management in the current year in accordance with a planned program of verifying them once in three years which is reasonable having regard to the size of the Company and the nature of its assets.
- (c) There is no immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), held by the Company and accordingly, the requirement to report on clause 3(i)(c) of the Order is not applicable to the Company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31, 2026.
- (e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii.

- (a) The Company's business does not require maintenance of inventories and, accordingly, the requirement to report on clause 3(ii)(a) of the Order is not applicable to the Company.
- (b) The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

iii.

- (a) During the year the Company has not provided loans, guarantee or provided security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(a) of the Order is not applicable to the Company.
- (b) During the year the Company has not provided loans, guarantee or provided security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(b) of the Order is not applicable to the Company.
- (c) The Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(c) of the Order is not applicable to the Company.
- (d) There are no amounts of loans and advances in the nature of loans granted to companies or any other parties which are overdue for more than ninety days.
- (e) According to the information & explanation given to us, in respect to any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- (f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.



ADMS & CO.

CHARTERED ACCOUNTANTS

- iv. Loans, investments, guarantees and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable have been complied with by the Company.
- v. The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.
- vi. The Company is not in the business of sale of any goods or provision of such services as prescribed. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.
- vii. In respect of statutory dues:
 - (a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, income-tax, cess and other statutory dues applicable to it though there has been a delays / non-payment of advance tax. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
 - (b) There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, and other statutory dues which have not been deposited on account of any dispute.
- viii. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
- ix.
 - (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
 - (b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
 - (c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
 - (d) The Company did not raise any funds during the year hence, the requirement to report on clause (ix)(d) of the Order is not applicable to the Company.
 - (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
 - (f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.
- x.
 - (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.
 - (b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.
- xi.
 - (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
 - (b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by us in Form ADT - 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.



- xii. The Company is not a Nidhi Company and hence reporting under clause (xii)(a),(b),(c) of the Order is not applicable.
- xiii. Transactions with the related parties are in compliance with sections 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 are not applicable to the Company and accordingly the requirements to report under clause 3(xiii) of the Order insofar as it relates to section 177 of the Act is not applicable to the Company.
- xiv. (a) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a),(b) of the Order is not applicable to the Company.
- xv. The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.
- xvi. (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.
(b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company.
(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.
(d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.
- xvii. The Company has not incurred cash losses during the current year; however, cash loss amounting to INR 284.64 lacs has been incurred in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.
- xix. On the basis of the financial ratios disclosed in note 31 to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, 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.
- xx. The provisions of Section 135 to the Companies Act, 2013 in relation to Corporate Social Responsibility is not applicable to the Company. Accordingly, the requirement to report on clause 3(xx)(a),(b) of the Order is not applicable to the Company.



ADMS & CO.

CHARTERED ACCOUNTANTS

- xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

For A D M S & Co.

Chartered Accountants

ICAI Firm Registration Number: 014626C



per Varun Gaur

Partner

Membership Number: 514879

UDIN: 26514879ETPYBH9853



Place: New Delhi

Date: May 23, 2026

ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF OSC GLOBAL PROCESSING PRIVATE LIMITED.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of OSC GLOBAL PROCESSING PRIVATE LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control 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. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. 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 with reference to these standalone financial statements 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 over financial reporting with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these standalone financial statements, 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 judgement, 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 internal financial controls over financial reporting with reference to these standalone financial statements.

Meaning of Internal Financial Controls Over Financial Reporting With Reference to these standalone Financial Statements

A company's internal financial control over financial reporting with reference to these standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these financial statements includes those policies and procedures that



- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with Reference to these Standalone Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these standalone financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting with reference to these standalone financial statements and such internal financial controls over financial reporting with reference to these standalone financial statements were operating effectively as at March 31, 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 A D M S & Co.

Chartered Accountants

ICAI Firm Registration Number: 014626C



per **Varun Gaur**

Partner

Membership Number: 514879

UDIN: 26514879ETPYBH9853



Place: New Delhi

Date: May 23, 2026

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

1. Corporate Information

OSC Global Processing Private Limited ("the Company") is a deemed public company domiciled in India and incorporated under the provisions of the Companies Act 2013 (As ammended).The Company is engaged in providing Online Visa services, passport service and Online airport related services, consultancy and advisory to individuals, bodies, corporate, societies, undertakings, institutions, associations, government, local authorities, others, for their foreign travels and to carry on the business of Industrial and business consultants.The Company has its registered office in Delhi.

2. Summary of material accounting policies

2.1 Basis of preparation

The financial statements have been prepared to comply in all material aspects with the Indian Accounting Standard ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and presentation requirements of Division II of Schedule III to the Companies Act, 2013 (Ind AS compliant Schedule III). The financial statements comply with Ind AS notified by Ministry of Company Affairs (MCA).

The Company has incurred accumulated losses of INR 257.77 lacs and negative net worth of INR 246.77 lacs, which creates doubt on the entity's ability to continue as going concern.The Holding Company DuDigital Global Limited has agreed to provide further financial assistance to meet its obligation. The Management does not foreseen to liquidate the Company in near future and are confident of meeting its operating expense as and when fall due with the financial assistance from the Holding Company basis which these financial statements have been prepared on going concern basis.

The preparation of the said financial statements requires the use of certain critical accounting estimates and judgements. It also requires the management to exercise judgement in the process of applying the Company's accounting policies.

All the amounts included in the financial statements are reported in lakhs of Indian Rupees and are rounded to the nearest millions, except per share data and unless stated otherwise.

2.2 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

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.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised 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

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting year.

At each reporting date, the Company analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Company's accounting policies.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

2.3 Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

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

An asset is classified as current when it is expected to be realised or intended to be sold or consumed in normal operating cycle, held primarily for the purpose of trading, expected to be realised within twelve months after the reporting year, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting year.

A liability is classified as current when it is expected to be settled in normal operating cycle, it is held primarily for the purpose of trading, it is due to be settled within twelve months after the reporting year, or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting year.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

2.4 Property, plant and equipment ('PPE')

An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. PPE is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The initial cost of PPE comprises purchase price (including non-refundable duties and taxes but excluding any trade discounts and rebates), borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use.

Subsequent costs are included in the asset's carrying amount or recognised as separate assets, as appropriate, only when it is probable that the future economic benefits associated with expenditure will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to Statement of Profit and Loss at the time of incurrence.



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Madhura
Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

Gains or losses arising from de-recognition of PPE 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.

Depreciation on property, plant and equipment is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management which are in line with the useful lives prescribed in Schedule II of the Companies Act, 2013.

The Company has used the following useful lives to provide depreciation on its PPE.

Particulars	Years
Furniture and fixtures	10
Motor vehicles	8
Computers	3
Office equipment	5

Leasehold improvements are amortized and charged to depreciation over shorter of the primary/secondary lease period or 5 years.

The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets. The effects of any change in the estimated useful lives, residual values and / or depreciation method are accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life.

Subsequent costs are capitalised on the carrying amount or recognised as a separate asset, as appropriate, only when future economic benefits associated with the item are probable to flow to the Company and cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced at intervals, the Company recognises such components separately and depreciates them based on their specific useful lives. All repair and maintenance are charged to statement of profit and loss during the reporting year in which they are incurred.

2.5 Intangible assets

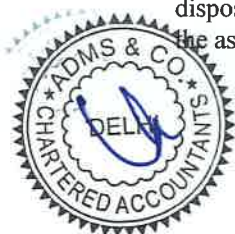
Identifiable intangible assets are recognised when the Company controls the asset, it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be measured reliably.

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

Intangible assets are amortized on a straight-line basis over the estimated useful economic life. The Company amortizes software over the best estimate of its useful life which is three years. Website maintenance costs are charged to expense as incurred.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed prospectively. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern. Such changes are accounted for in accordance with Ind AS 8 - *Accounting Policies, Changes in Accounting Estimates and Errors*.

Gains or losses arising from de-recognition of an intangible asset 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.



Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

2.6 Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated.

Impairment losses of continuing operations are recognised in the statement of profit and loss.

For assets, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss.

Goodwill is tested for impairment annually and when circumstances indicate that the carrying value may be impaired.

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or group of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than its carrying amount, an impairment loss is recognised. Impairment losses relating to goodwill cannot be reversed in future periods.

Intangible assets with indefinite useful lives are tested for impairment annually, as appropriate, and when circumstances indicate that the carrying value may be impaired.

2.7 Leases

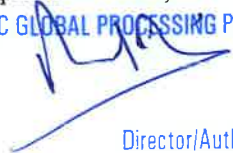
At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- the contract involves the use of an identified asset – this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;
- the Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- the Company has the right to direct the use of the asset. The Company has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases where the decision about how and for what purpose the asset is used is predetermined, the Company has the right to direct the use of the asset if either:

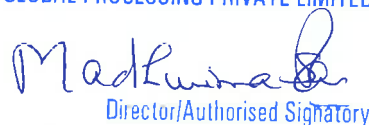
- the Company has the right to operate the asset; or

For OSC GLOBAL PROCESSING PRIVATE LIMITED

For OSC GLOBAL PROCESSING PRIVATE LIMITED



Director/Authorised Signatory



Director/Authorised Signatory



OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

- the Company designed the asset in a way that predetermines how and for what purpose it will be used.

Where the Company is the lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. 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 recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Company's lease liabilities are included in Interest-bearing loans and borrowings.

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). Lease payments on short-term leases are recognised as expense on a straight-line basis over the lease term.

The Company presents right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in 'other non-current financial liabilities' in the statement of financial position.

The right-of-use assets are also subject to impairment. Refer to the accounting policies Section 2.7 Impairment of non-financial assets.



For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

Where the Company is the lessor

When the Company acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease.

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the year in which they are earned.

The determination of whether an arrangement is a lease is based on whether fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset, even if that right is not explicitly specified in an arrangement.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

2.8 Borrowing cost

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 respective asset. All other borrowing costs are expensed in the year they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

2.9 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(i) Financial assets

All financial assets are recognized initially at fair value. Transaction costs that are directly attributable to the acquisition of financial assets (other than financial assets at fair value through profit or loss) are added to the fair value measured on initial recognition of financial asset. Purchase and sale of financial assets are accounted for at settlement date.

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash in banks and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

Classification

The Company determines the classification of its financial instruments at initial recognition. Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI) with recycling of cumulative gains and losses (debt instruments), designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments) and fair value through profit or loss.



For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

Financial instruments at amortized cost

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

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) 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 other income in the statement of profit and loss. The losses arising from impairment are recognized in the statement of profit and loss. This category includes cash and bank balances, loans, unbilled revenue, trade and other receivables.

Financial instruments at Fair Value through Other Comprehensive Income ('FVTOCI')

A financial instrument is classified and measured at fair value through OCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent solely payments of principal and interest.

Financial instruments included within the OCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in OCI. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from OCI to statement of profit and loss.

Financial instruments at Fair Value through Profit and Loss ('FVTPL')

Any financial instrument, which does not meet the criteria for categorization at amortized cost or at fair value through other comprehensive income, is classified at fair value through profit and loss. Financial instruments included in the fair value through profit and loss category are measured at fair value with all changes recognized in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument. Financial guarantee contracts issued by the Company are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- The amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- The amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

For OSC GLOBAL PROCESSING PRIVATE LIMITED

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

Madhura
Director/Authorised Signatory



OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit & loss.

Derecognition of financial assets

A financial asset is primarily derecognized when the rights to receive cash flows from the asset have expired, or the Company has transferred its rights to receive cash flows from the asset.

Impairment of financial assets

The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit and loss. Lifetime ECL allowance is recognized for trade receivables with no significant financing component. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case, they are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date is recognized in the statement of profit and loss.

The Company follows simplified approach for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ii) Financial liabilities

All financial liabilities are recognized initially at fair value. The Company's financial liabilities include trade payables and other payables.

After initial recognition, financial liabilities are subsequently measured either at amortized cost using the effective interest rate (EIR) method, or at fair value through profit or loss.

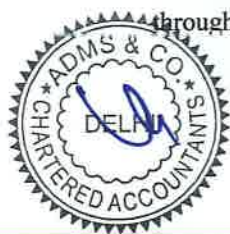
Gains and losses are recognized in the statement of profit and loss when the liabilities are derecognized as well as through the EIR amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. The gain or loss on derecognition is recognised in the statement of profit and loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

Madhura Di
Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss. This category generally applies to borrowings.

2.10 Revenue recognition

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Revenue is recognised to the extent that it is probable that economic benefits will flow to the Company and revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duty.

Ind AS 115 was issued on March 28, 2018 and establishes a five-step model to account for revenue arising from contracts with customers. Under Ind AS 115, revenue is recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. The Company has adopted the new standard on the transition date using the full retrospective method.

Income from services

A. Income from services

Revenues from VISA services are recognized as and when services are rendered. The company collects GST on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from revenue.

The Company has measured the revenue in respect of its performance obligation of a contract at its standalone selling price. The price that is regularly charged for an item when sold separately is the best evidence of its standalone selling price.

The specific recognition criteria described below is also considered before revenue is recognised.

B. Other Support Service

Income from other support service includes charge of any expense incurred for providing visa services, assistance provided in accounting, tax, regulatory, liasoning with the customers / department or any other service to the customers.

Contract balances

Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade Receivables

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in section (2.11) Financial instruments.

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made, or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.



For OSC GLOBAL PROCESSING PRIVATE LIMITED For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

Madhulina Sin

Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

Non- cash Consideration

Ind AS 115 requires that the fair value of such non-cash consideration, received or expected to be received by the customer, is included in the transaction price. The Company measures the non-cash consideration at fair value. If Company cannot reasonably estimate the fair value of the non-cash consideration, the Company measures the consideration indirectly by reference to the standalone selling price of the goods or services promised to the customer in exchange for the consideration.

Interest income

For all debt instruments measured at amortized cost, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

2.11 Foreign currency transactions

The financial statements are presented in Indian Rupees which is the functional and presentational currency of the Company.

Transactions in foreign currencies are initially recorded in the relevant functional currency at the rates prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the closing exchange rate prevailing as at the reporting date with the resulting foreign exchange differences, on subsequent restatement / settlement, recognized in the statement of profit and loss within other expenses / other income.

2.12 Employee benefits (Retirement & Other Employee benefits)

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.

The Company operates defined benefit plan for its employees, viz., gratuity. The costs of providing benefits under the plan are determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for using the projected unit credit method. In accordance with the local laws and regulations, all the employees in India are entitled for the Gratuity plan. The said plan requires a lump-sum payment to eligible employees (meeting the required vesting service condition) at retirement or termination of employment, based on a pre-defined formula. The obligation towards the said benefits is recognised in the balance sheet, at the present value of the defined benefit obligations less the fair value of plan assets (being the funded portion). The present value of the said obligation is determined by discounting the estimated future cash outflows, using interest rates of government bonds. The interest income / (expense) are calculated by applying the above-mentioned discount rate to the plan assets and defined benefit obligations liability. The net interest income / (expense) on the net defined benefit liability is recognised in the statement of profit and loss. However, the related re-measurements of the net defined benefit liability are recognised directly in the other comprehensive income in the year in which they arise. The said re-measurements comprise of actuarial gains and losses (arising from experience adjustments and changes in actuarial assumptions), the return on plan assets (excluding interest). Re-measurements are not re-classified to the statement of profit and loss in any of the subsequent years.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.



For OSC GLOBAL PROCESSING PRIVATE LIMITED For OSC GLOBAL PROCESSING PRIVATE LIMITED


Director/Authorised Signatory


Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains / losses are immediately taken to the statement of profit and loss and are not deferred.

The Company presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date. Where Company has the unconditional legal and contractual right to defer the settlement for a period beyond 12 months, the same is presented as non-current liability.

2.13 Income taxes

The income tax expense comprises of current and deferred income tax. Income tax is recognised in the statement of profit and loss, except to the extent that it relates to items recognised in the other comprehensive income or directly in equity, in which case the related income tax is also recognised accordingly.

a. Current tax

The current tax is calculated on the basis of the tax rates, laws and regulations, which have been enacted or substantively enacted as at the reporting date. The payment made in excess / (shortfall) of the Company's income tax obligation for the year are recognised in the balance sheet as current income tax assets / liabilities. Any interest, related to accrued liabilities for potential tax assessments are not included in Income tax charge or (credit), but are rather recognised within finance costs.

Current income tax assets and liabilities are off-set against each other and the resultant net amount is presented in the balance sheet, if and only when, (a) the Company currently has a legally enforceable right to set-off the current income tax assets and liabilities, and (b) when it relates to income tax levied by the same taxation authority and where there is an intention to settle the current income tax balances on net basis.

b. Deferred tax

Deferred tax is recognised, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying values in the financial statements.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date 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 asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset 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 realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

2.14 Earnings per share

Basic earnings per share are calculated by dividing the profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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



For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]

Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

2.15 Provisions

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value if the effect of time value of money is not material and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Where the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

2.16 Contingent liabilities

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. The Company does not recognize a contingent liability but discloses its existence in financial statements.

2.17 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less (that are readily convertible to known amounts of cash and cash equivalents and subject to an insignificant risk of changes in value) and funds in transit. However, for the purpose of the statement of cash flows, in addition to above items, any bank overdrafts / cash credits that are integral part of the Company's cash management, are also included as a component of cash and cash equivalents.

2.18 Segment reporting policies

Identification of segments – Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM). Only those business activities are identified as operating segment for which the operating results are regularly reviewed by the CODM to make decisions about resource allocation and performance measurement.

2.19 Critical accounting judgements, estimates and assumptions

The estimates used in the preparation of the said financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events), that the Company believes to be reasonable under the existing circumstances. The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date. Although the Company regularly assesses these estimates, actual results could differ materially from these estimates - even if the assumptions underlying such estimates were reasonable when made, if these results differ from historical experience or other assumptions do not turn out to be substantially accurate. The changes in estimates are recognized in the financial statements in the year in which they become known.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Actual results could differ from these estimates.



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to financial statements for the year ended March 31, 2026

(All amounts are in lacs of Indian Rupees, unless stated otherwise)

a. Allowance for uncollectible trade receivables and advances

Trade receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts. Estimated irrecoverable amounts are based on the ageing of the receivable balances and historical experience. Additionally, a large number of minor receivables is grouped into homogeneous groups and assessed for impairment collectively. Individual trade receivables are written off when management deems them not to be collectible.

b. Defined benefit plans

The costs of post-retirement benefit obligation under the Gratuity plan are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increase, mortality rates and future pension increases. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

c. Fair value of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the present valuation technique. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

d. Contingencies

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

e. Leases - Estimating the incremental borrowing rate

The Company cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Company would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment.



For OSC GLOBAL PROCESSING PRIVATE LIMITED
[Signature]
Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED
[Signature]
Director/Authorised Signatory

OSC Global Processing Private Limited
CIN: U63030DL2016PTC305084
Balance Sheet as at March 31, 2026
(All amounts are in INR lacs unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
Assets			
Non-current assets			
Property, plant and equipment	3	0.25	0.44
Intangible assets	4	5.11	8.81
Deferred tax assets (net)	5	-	-
Total non-current assets		5.36	9.25
Current assets			
Financial assets			
Loans	6a	-	10.00
Investments	6b	1.07	1.01
Trade receivables	6c	258.71	393.64
Cash and cash equivalents	6d	2.73	25.18
Other bank balance	6e	0.13	0.13
Other financial assets	6f	0.10	0.24
Current Tax Assets (net)	7	-	-
Other current assets	8	23.82	0.78
Total current assets		286.56	430.98
Total assets		291.92	440.23
Equity and liabilities			
Equity			
Equity share capital	9	11.00	11.00
Other equity	10	(257.77)	(254.46)
Total equity		(246.77)	(243.46)
Liabilities			
Current liabilities			
Financial liabilities			
Borrowings	11	-	378.36
Trade payables	12		
A) total outstanding dues of micro enterprises and small enterprises;		429.05	114.85
B) total outstanding dues of creditors other than micro enterprises and small enterprises		-	2.07
Others financial liabilities	13	-	63.79
Contract liabilities	14	-	9.68
Other current liabilities	15	0.59	12.97
Current tax liabilities (net)	7	109.05	101.97
Total current liabilities		538.69	683.69
Total liabilities		538.69	683.69
Total equity and liabilities		291.92	440.23
Summary of material accounting policies	2		

The accompanying notes are integral part of the financial statements

As per our report of even date

For A D M S & Co.
Chartered Accountants
ICAI Firm Registration No. 014626C

Varun Gaur
Partner
Membership No. 514879

Place : New Delhi
Date : May 23, 2026



For and on behalf of the Board of Directors
OSC Global Processing Private Limited
For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory
Rajinder Rai
Whole Time Director
DIN: 00024523

Place : New Delhi
Date : May 23, 2026

Director/Authorised Signatory
Madhurima Rai
Whole Time Director
DIN: 00239410

Place : New Delhi
Date : May 23, 2026

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

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

(All amounts are in INR lacs unless otherwise stated)

Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
I Revenue from operations	16	262.17	611.83
II Other income	17	26.68	17.49
III Total income (I + II)		288.85	629.32
IV Expenses			
Direct Cost	18	232.94	102.38
Employee benefits expense	19	38.86	69.99
Finance cost	20	8.08	88.91
Depreciation and amortisation expense	21	3.90	3.90
Other expenses	22	3.76	555.03
Total expenses (IV)		287.54	820.21
V Profit / (loss) before tax (III-IV)		1.31	(190.89)
VI Tax expense:			
Current tax	23	4.62	96.25
Adjustment of tax relating to earlier periods		-	-
Deferred tax		-	-
Total tax expense		4.62	96.25
VII Profit / (loss) for the year (V-VI)		(3.31)	(287.14)
VIII Other comprehensive income			
Items that will not be reclassified to profit or loss			
-Remeasurement of the defined benefit plan		-	-
-Income tax relating to item that will not be reclassified to profit or loss		-	-
IX Total other comprehensive income		-	-
X Total comprehensive income / (loss) for the year (VII + IX)		(3.31)	(287.14)
Earnings / Loss per equity share (face value of INR 10 each):	24		
Basic (in INR)		(3.01)	(261.04)
Diluted (in INR)		(3.01)	(261.04)

Summary of material accounting policies

2

The accompanying notes are integral part of the financial statements

As per our report of even date

For A D M S & Co.

Chartered Accountants

ICAI Firm Registration No. 014626C

Varun Gaur

Partner

Membership No. 514879

Place : New Delhi

Date : May 23, 2026



For and on behalf of the Board of Directors

OSC Global Processing Private Limited

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

Rajinder Kaur

Whole Time Director

DIN: 00024523

Place : New Delhi

Date : May 23, 2026

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

Madhurima Rai

Whole Time Director

DIN: 00239410

Place : New Delhi

Date : May 23, 2026

OSC Global Processing Private Limited
CIN: U63030DL2016PTC305084
Cash flow statement for the year ended March 31, 2026
(All amounts are in INR lacs unless otherwise stated)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
A. Cash flow from operating activities		
Profit / (loss) for the year	1.31	(190.89)
<u>Adjustments for:</u>		
Depreciation and amortisation expense	3.90	3.90
(Profit) / Loss sale of equity instruments	(23.08)	495.12
Interest expense	8.05	87.90
Liability written back	(3.41)	-
Interest income	(0.13)	(7.32)
Foreign exchange fluctuations gain (net)	-	(10.01)
Fair value gain / (loss) on investment in mutual funds	(0.06)	(0.11)
	(13.42)	378.59
<u>Working Capital Adjustments:</u>		
(Increase) / decrease in trade receivables	134.93	(307.43)
(Increase) / decrease in other financial assets	(0.00)	(0.10)
(Increase) / decrease in other current Assets	(23.04)	58.33
Increase / (decrease) in trade payables	315.54	92.78
Increase / (decrease) in other financial liabilities	(0.55)	(0.15)
Increase / (decrease) in contract liabilities	(9.68)	7.79
Increase / (decrease) in other current liabilities	(12.38)	11.48
Cash generated from operations	391.40	241.30
Income tax paid (net)	2.46	(8.83)
Net cash generated / (used) from operating activities	A 393.86	232.46
B. Cash flows from investing activities		
Purchase of property, plant and equipment including intangible assets	-	-
(Investment) / Redemption of mutual fund	(0.00)	0.04
(Investment) / sale in equity instruments	23.08	105.98
Loan to related parties	10.00	(2.50)
Interest income	0.27	8.35
Deposits with original maturity for more than three months but less than twelve months	(0.01)	(0.02)
Net cash generated / (used) in investing activities	B 33.34	111.85
C. Cash flow from financing activities		
Proceeds / (repayment) of borrowings	(378.36)	(303.35)
Interest paid	(71.29)	(28.62)
Net cash generated / (used) in financing activities	C (449.65)	(331.97)
Net increase in cash and cash equivalents	(A+B+C) (22.45)	12.34
Cash and cash equivalents at the beginning of the year	25.18	12.84
Cash and cash equivalents at year end	2.73	25.18
Cash and cash equivalents comprises:		
Balances with banks:		
-In current account	2.73	15.30
Cash in hand	-	9.88
Total cash and cash equivalents (Refer note 6d)	2.73	25.18

*0.00 represent amount below rounding off norms adopted by the company

Summary of material accounting policies

2

The accompanying notes are integral part of the financial statements

As per our report of even date

For A D M S & Co.
Chartered Accountants
ICAI Firm Registration No. 014626C

Varun Gaur
Partner
Membership No. 514879

Place : New Delhi
Date : May 23, 2026



For and on behalf of the Board of Directors
OSC Global Processing Private Limited
For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory
Rajinder Rai
Whole Time Director
DIN: 00024523

Place : New Delhi
Date : May 23, 2026

Madhurima Rai
Director/Authorised Signatory
Whole Time Director
DIN: 00239410

Place : New Delhi
Date : May 23, 2026

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

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

(All amounts are in INR lacs unless otherwise stated)

a. Equity share capital

Particulars	Amount
As at April 01, 2024	11.00
Issue of equity shares during the year	-
As at March 31, 2025	11.00
Issue of equity shares during the year	-
As at March 31, 2026	11.00

b. Other equity

Particulars			
	Security Premium	Retained earnings	Total
Balance as at April 01, 2024	15.97	16.71	32.68
On issue of shares	-	-	-
Profit / (loss) for the year	-	(287.14)	(287.14)
Balance as at March 31, 2025	15.97	(270.43)	(254.46)
On Issue of shares	-	-	-
Profit / (loss) for the year	-	(3.31)	(3.31)
Balance as at March 31, 2026	15.97	(273.74)	(257.77)

Nature and Purpose of reserves

a) Retained earnings

This reserve represents cumulative profits of the company and can be utilized in accordance with the provisions of the Companies Act, 2013.

b) Securities premium

This reserve represents premium on issue of shares and can be utilized in accordance with the provisions of the Companies Act, 2013.

Summary of material accounting policies

2

The accompanying notes are integral part of the financial statements

As per our report of even date

For A D M S & Co.

Chartered Accountants

ICAI Firm Registration No. 014626C

For and on behalf of the Board of Directors

OSC Global Processing Private Limited

For OSC GLOBAL PROCESSING PRIVATE LIMITED

For OSC GLOBAL PROCESSING PRIVATE LIMITED



Varun Gaur

Partner

Membership No. 514879



Place : New Delhi

Date : May 23, 2026

Director/Authorised Signatory

Rajinder Rai

Whole Time Director

DIN: 00024523

Place : New Delhi

Date : May 23, 2026



Director/Authorised Signatory

Madhurima Rai

Whole Time Director

DIN: 00239410

Place : New Delhi

Date : May 23, 2026

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

(All amounts are in INR lacs unless otherwise stated)

3 Property, plant and equipment

Particulars	Computers	Office Equipments	Total
Cost			
As at April 01, 2024	0.60	0.63	1.23
Add: Additions made during the year	-	-	-
Less: Disposals during the year	-	-	-
As at March 31, 2025	0.60	0.63	1.23
Add: Additions made during the year	-	-	-
Less: Disposals during the year	-	-	-
As at March 31, 2026	0.60	0.63	1.23
Accumulated depreciation			
As at April 01, 2024	0.00	0.60	0.60
Add: Depreciation charge for the year	0.19	-	0.19
As at March 31, 2025	0.19	0.60	0.79
Add: Depreciation charge for the year	0.19	-	0.19
As at March 31, 2026	0.38	0.60	0.98
As at March 31, 2025	0.41	0.03	0.44
As at March 31, 2026	0.22	0.03	0.25

Notes:

- (i) The Company has elected Ind AS 101 exemption and continue with the carrying value for all of its property, plant and equipment at its deemed cost as at the date of transition.

4 Intangible assets

Particulars	Computer Softwares	Total
Gross block		
As at April 01, 2024	19.48	19.48
Add: Additions made during the year	-	-
As at March 31, 2025	19.48	19.48
Add: Additions made during the year	-	-
As at March 31, 2026	19.48	19.48
Accumulated amortisation		
As at April 01, 2024	6.96	6.96
Add: Charge for the year	3.71	3.71
As at March 31, 2025	10.67	10.67
Add: Charge for the year	3.70	3.70
As at March 31, 2026	14.37	14.37
As at March 31, 2025	8.81	8.81
As at March 31, 2026	5.11	5.11



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

5 Deferred tax assets / (liabilities)*

Deferred tax liabilities

Deferred tax assets

Total

As at March 31, 2026	As at March 31, 2025
(0.31)	(0.31)
0.31	0.31
-	-

* In the absence of virtual certainty as to its realisation, deferred tax assets have been created to the extent of deferred tax liability.

6 Financial assets

6a Loans

Loans to related party

Loan to fellow subsidiaries (refer note 26)*

Current

Non-current

As at March 31, 2026	As at March 31, 2025
-	10.00
-	10.00
-	10.00
-	-

*Unsecured loan of INR Nil (March 31, 2025: INR 10 Lacs) to fellow subsidiaries is repayable within one year along with interest from the date of disbursement of loan (i.e. January 28, 2025) and carries interest @9.50% p.a. This Loan was repaid in full during the current year.

6b Investments at fair value through profit and loss (FVTPL)

Current

Quoted mutual funds

25.10 units (March 31, 2025: 25.10 units) of SBI Liquid Fund @ INR 4,259.30 (March 31, 2025 @

Rs. 4,015.73)

Total quoted mutual funds

Total FVTPL investments

Current

Non-current

Aggregate book value of quoted investments

Aggregate market value of quoted investments

As at March 31, 2026	As at March 31, 2025
1.07	1.01
1.07	1.01
1.07	1.01
1.07	1.01
1.07	1.01
-	-
1.07	1.01
1.07	1.01

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED For OSC GLOBAL PROCESSING PRIVATE LIMITED

 Director/Authorised Signatory Director/Authorised Signatory

6c Trade receivables

Details of trade receivables is as follows:

Trade receivables

As at March 31, 2026	As at March 31, 2025
258.71	393.64
258.71	393.64

Break-up for security details :

Trade receivables

Unsecured, considered good

Trade receivables which have significant increase in credit risk

As at March 31, 2026	As at March 31, 2025
258.71	393.64
-	-
258.71	393.64

Impairment allowance (allowance for bad and doubtful debts)

Trade receivables which have significant increase in credit risk

As at March 31, 2026	As at March 31, 2025
-	-
258.71	393.64

Trade Receivables ageing schedule:

As at March 31, 2026

Particulars	Less than Six months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables - considered good	1.25	-	257.46	-	-	258.71
(ii) Undisputed trade receivables - credit impaired	-	-	-	-	-	-
Total	1.25	-	257.46	-	-	258.71

As at March 31, 2025

Particulars	Less than Six months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables - considered good	2.62	391.02	-	-	-	393.64
(ii) Undisputed trade receivables - credit impaired	-	-	-	-	-	-
Total	2.62	391.02	-	-	-	393.64

Notes:

Trade receivables are non-interest bearing and are generally on terms of 0 to 30 days.

6d Cash and cash equivalents

Cash in hand

Balances with banks

-In current account

Total

As at March 31, 2026	As at March 31, 2025
-	9.88
2.73	15.30
2.73	25.18

For the purpose of the statement of cash flow, cash and cash equivalents comprise the following:

Balances with banks:

-In current account

Cash in hand

Total

As at March 31, 2026	As at March 31, 2025
2.73	15.30
-	9.88
2.73	25.18



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Madhuma
Director/Authorised Signatory

6e Other bank balance

Deposits with original maturity for more than three months but less than twelve months

As at March 31, 2026	As at March 31, 2025
0.13	0.13
0.13	0.13

6f Other financial assets

Current

Security deposit

Interest on

- fixed deposit

- loan to related parties (refer note 26)

Total

As at March 31, 2026	As at March 31, 2025
0.10	0.10
0.00	0.00
-	0.14
0.10	0.24

7 Current tax liabilities (net)

Provision for tax (net of advance tax)

As at March 31, 2026	As at March 31, 2025
109.05	101.97
109.05	101.97

8 Other current assets

Balances with government authorities

Advance to vendors

Unsecured, considered good

Unsecured, considered doubtful

Less: Provision for doubtful advance

A

B

A+B

As at March 31, 2026	As at March 31, 2025
23.65	0.63
23.65	0.63
0.17	0.15
-	53.50
0.17	53.65
-	(53.50)
0.17	0.15
23.82	0.78

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

Madhura B.
Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

9 Equity share capital

(a) Details of share capital is as follows:

Equity share capital

Authorised

1,10,000 (March 31, 2025: 1,10,000) equity shares of Rs. 10 each

11.00

11.00

Issued, subscribed and fully paid up

1,10,000 (March 31, 2025: 1,10,000) equity shares of Rs. 10 each

11.00

11.00

11.00

11.00

(b) Reconciliation of authorised, issued and subscribed share capital:

(i) Reconciliation of authorised share capital as at year end :

Equity shares

No. of shares Amount

Ordinary equity shares

As at April 01, 2024 (Equity shares of INR 10 each)

1,10,000

11.00

Increase during the year

-

-

As at March 31, 2025 (Equity shares of INR 10 each)

1,10,000

11.00

Increase during the year

-

-

As at March 31, 2026 (Equity shares of INR 10 each)

1,10,000

11.00

(ii) Reconciliation of issued, subscribed and fully paid-up share capital as at year end :

Equity shares

No. of shares Amount

Ordinary equity shares

As at April 01, 2024 (Equity shares of INR 10 each)

1,10,000

11.00

Issued during the year

-

-

As at March 31, 2025 (Equity shares of INR 10 each)

1,10,000

11.00

Issued during the year

-

-

As at March 31, 2026 (Equity shares of INR 10 each)

1,10,000

11.00

(c) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of INR 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, holder of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Details of shares held by the holding company

Name of shareholder (equity shares of INR 10 each)	As at March 31, 2026		As at March 31, 2025	
	No. of shares	% holding in the equity shares	No. of shares	% holding in the equity shares
DuDigital Global Limited	1,04,900	95.36%	1,04,899	95.36%

(e) Details of shareholders holding more than 5% shares in the company

Name of shareholder (equity shares of INR 10 each)	As at March 31, 2026		As at March 31, 2025	
	No. of shares	% holding in the equity shares	No. of shares	% holding in the equity shares
Dudigital Global Limited	1,04,900	95.36%	1,04,899	95.36%

As per the records of the company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(f) Details of promoter's holding in the company

Shareholding of promoters (equity shares of INR 10 each)	% Change during the year*	As at March 31, 2026		As at March 31, 2025	
		No. of shares held*	% holding in the equity shares	No. of shares held*	% holding in the equity shares
Dudigital Global Limited	0.00%	1,04,900	95.36%	1,04,899	95.36%

* There is transfer of one Share from director to DuDigital Global Limited.

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory



OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

10 Other equity

Retained earnings
Securities premium

As at March 31, 2026	As at March 31, 2025
(273.74)	(270.43)
15.97	15.97
(257.77)	(254.46)

10.1 Retained earnings

As at April 01, 2024

Add: Profit / (loss) for the year

Add: Other comprehensive income for the year net of tax

As at March 31, 2025

Add: Profit / (loss) for the year

Add: Other comprehensive income for the year net of tax

As at March 31, 2026

Amount
16.71
(287.14)
-
(270.43)
(3.31)
-
(273.74)

10.2 Securities premium

As at April 01, 2024

On issue of shares

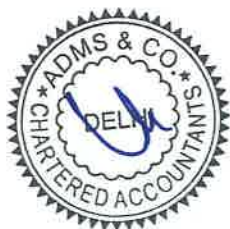
As at March 31, 2025

On issue of shares

As at March 31, 2026

Amount
15.97
-
15.97
15.97

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

11 Borrowings

Current

Unsecured loan from holding company (refer note 26)*

Total

Total current

Total non- current

	As at March 31, 2026	As at March 31, 2025
	-	378.36
	-	378.36
	-	378.36
	-	-

*Outstanding unsecured loan of INR NIL (March 31, 2025: INR 68.36 lacs) from holding company is repayable along with interest within one year from the date of disbursement of loan (i.e. February 12, 2024) and carries interest @ 9.50% to 12.00% p.a. Further, company has entered an addendum dated February 11, 2025 to extend the loan period by one year i.e till February 12, 2026. This loan was repaid in full during the current year.

Outstanding unsecured loan of INR NIL (March 31, 2025: INR 310.00 lacs) from holding company is repayable along with interest within one year from the date of disbursement and carries interest @ 9.50% to 12.00% p.a. This loan was repaid in full during the current year.

12 Trade payables

Total outstanding dues of micro enterprises and small enterprises [refer note below]*

Total outstanding dues of creditors other than micro enterprises and small enterprises*

Total

* includes INR 427.42 lacs (March 31, 2025: INR 116.07 lacs) payable to related parties (refer note 26)

	As at March 31, 2026	As at March 31, 2025
	429.05	114.85
	-	2.07
	429.05	116.92

- (i) Trade payables are non-interest bearing and are normally settled on 60-90 day terms.
- (ii) The amount due to micro, small and medium enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" ("MSMED") has been determined to the extent such parties have been identified on the basis of information available with company. The disclosures relating to the micro, small and medium enterprises are as follows:

Disclosure required under Clause 22 of Micro and Small Enterprise Development ('MSMED') Act, 2006



For OSC GLOBAL PROCESSING PRIVATE LIMITED

 Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

 Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

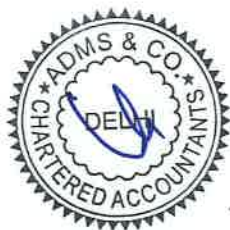
	As at March 31, 2026	As at March 31, 2025
(i) The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year		
Principal amount due to micro and small enterprise	429.05	114.85
Interest due on above	-	-
(ii) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year,	-	-
(iii) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006,	-	-
(iv) The amount of interest accrued and remaining unpaid at the end of each accounting year, and	-	-
(v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

As at March 31, 2026

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	429.05	-	-	-	429.05
(ii) Others	-	-	-	-	-
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues-Others	-	-	-	-	-
(v) Unbilled dues	-	-	-	-	-
Total	429.05	-	-	-	429.05

As at March 31, 2025

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	111.93	2.92	-	-	114.85
(ii) Others	2.07	-	-	-	2.07
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues-Others	-	-	-	-	-
(v) Unbilled dues	-	-	-	-	-
Total	114.00	2.92	-	-	116.92



For OSC GLOBAL PROCESSING PRIVATE LIMITED For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

[Signature]
Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

13 Financial liabilities

Current

Interest payable on loan:

-from related parties (refer note 26)

-from others

Employees payable

Total

Total current

Total non- current

As at March 31, 2026	As at March 31, 2025
-------------------------	-------------------------

-	23.22
---	-------

-	40.02
---	-------

-	0.55
---	------

-	63.79
---	-------

-	63.79
---	-------

-	-
---	---

14 Contract liability

Advance from Customers

As at March 31, 2026	As at March 31, 2025
-------------------------	-------------------------

-	9.68
---	------

-	9.68
---	------

15 Other current liabilities

TDS Payable

GST Payable

As at March 31, 2026	As at March 31, 2025
-------------------------	-------------------------

0.59	8.34
------	------

-	4.64
---	------

0.59	12.97
------	-------

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

Madhura Sin
Director/Authorised Signatory

16 Revenue from operations

(a) Disaggregated revenue information

Set out below is the disaggregation of the company's revenue from contracts with customers:

	Year ended March 31, 2026	Year ended March 31, 2025
Type of goods or service		
Sale of service	262.17	232.22
	262.17	232.22
Total revenue from contracts with customers (A)	262.17	232.22

Note:

Given that company's products and services are available on a technology platform to customers globally, consequently, the necessary information to track accurate geographical location of customers is not available.

Timing of revenue recognition

Services transferred at a point in time	262.17	232.22
Services transferred over time	-	-
Total revenue from contracts with customers	262.17	232.22

(b) Set out below, is the reconciliation of the revenue from operations with the amounts disclosed in the segment information:

	Year ended March 31, 2026	Year ended March 31, 2025
Revenue		
External customers	262.17	232.22
Inter-segment	-	-
	262.17	232.22
Inter-segment adjustments and eliminations	-	-
Total revenue from contract with customers	262.17	232.22

(c) Contract balances

	As at March 31, 2026	As at March 31, 2025
Trade receivables	258.71	393.64
Contract liabilities	-	9.68

(d) Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price:

	Year ended March 31, 2026	Year ended March 31, 2025
Revenue as per contracted price	262.17	232.22
Adjustments		
Less: Discounts offered to customers	-	-
Revenue from contracts with customers	262.17	232.22

(e) Other operating revenue

	Year ended March 31, 2026	Year ended March 31, 2025
Other support service	-	379.61
Total other operating revenue (B)	-	379.61
Total revenue from operations (A + B)	262.17	611.83



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Madhuvina
Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

17 Other income

Interest income on :

- fixed deposits with bank
- loan to related parties (refer note 26)
- loan to others
- others

Fair value gain on investment in mutual funds

Foreign exchange fluctuations gain (net)

Profit on sale of equity instruments

Liability written back

Miscellaneous income

Year ended March 31, 2026	Year ended March 31, 2025
0.03	0.01
0.10	1.69
-	4.19
-	1.43
0.06	0.11
-	10.01
23.08	-
3.41	-
-	0.05
26.68	17.49

18 Direct Cost

Visa system charges

Year ended March 31, 2026	Year ended March 31, 2025
232.94	102.38
232.94	102.38

19 Employee benefits expense

Salaries, wages and bonus

Director remuneration

Staff welfare expenses

Year ended March 31, 2026	Year ended March 31, 2025
8.69	9.99
30.00	60.00
0.17	-
38.86	69.99

20 Finance costs

Interest costs :

-on borrowing from related parties (refer note 26)

-on others*

Bank charges

Year ended March 31, 2026	Year ended March 31, 2025
8.05	22.94
0.00	64.96
0.03	1.01
8.08	88.91

* 0.00 represents amount below the rounding off norms adopted by the company

21 Depreciation and amortisation expense

Depreciation on property, plant and equipment

Amortisation of intangible assets

Year ended March 31, 2026	Year ended March 31, 2025
0.19	0.19
3.71	3.71
3.90	3.90



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Madhuima S.
Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

22 Other expenses

Legal and professional charges
Payments to auditors (See note (i) below)
Rates and taxes
Provision for doubtful advances
Loss sale of equity instruments
Repair & maintenance - others
Housekeeping and Security expenses
Telephone and Internet expenses
Travelling and conveyance expenses
Communication expenses
Miscellaneous expenses
Total

Year ended March 31, 2026	Year ended March 31, 2025
1.79	0.75
0.89	0.89
0.03	-
-	53.50
-	495.12
-	0.45
0.85	-
0.07	-
0.12	1.01
-	0.35
0.00	2.96
3.76	555.03

Note

(i) Payment to auditors:

Audit fees (including limited review fees)
Other (including out of pocket expenses)

0.80	0.80
0.09	0.09
0.89	0.89

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Madhura S.
Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

	Year ended March 31, 2026	Year ended March 31, 2025
23 Income taxes		
23.01 Income tax recognised in profit and loss		
Current tax:		
Current tax on profit / loss for the year	4.62	96.25
Adjustment of tax relating to earlier periods	-	-
Total current tax	4.62	96.25
Deferred tax:		
Origination and reversal of temporary differences	-	-
Impact of change in tax rate	-	-
Total deferred tax	-	-
Total tax expense recognised in statement of profit and loss	4.62	96.25
The income tax expense for the year can be reconciled to the accounting profit / loss as follows:		
Profit / (loss) before tax	1.31	(190.89)
Statutory income tax rate	25.17%	25.17%
Tax at statutory income tax rate	4.62	-
Adjustments in respect of current income tax of previous years	-	-
Disallowable expenses	-	14.45
Others	-	81.81
	4.62	96.25
23.02 Income tax recognised in other comprehensive income		
Items that will not be reclassified to profit or loss		
-Remeasurement of defined benefit plan	-	-
Total income tax expense recognised in other comprehensive income	-	-

24 Earnings / (Loss) per equity shares

	Units	Year ended March 31, 2026	Year ended March 31, 2025
Basic earnings per equity share has been computed by dividing net profit / (loss) after tax by the weighted average number of equity shares outstanding for the year. Diluted earnings per equity share has been computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year.			
Net profit / (loss) after tax attributable to equity shareholders	INR lacs	(3.31)	(287.14)
Weighted average number of equity shares in calculating basic earning / (loss) per share	Numbers	1,10,000	1,10,000
Number of shares considered as weighted average shares for calculation of diluted earnings per share	Numbers	1,10,000	1,10,000
Nominal value of equity shares	INR	10	10
Basic earnings per share	INR	(3.01)	(261.04)
Diluted earnings per share	INR	(3.01)	(261.04)

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

OSC Global Processing Private Limited

CIN: U63030DL2016PTC305084

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

25 Segment information

A. Basis for segmentation

The company operates in single business segment i.e. Visa processing services which is considered to be the only reportable segment in terms of Ind AS 108.

B. Geographic information

The company operates only in one country and does not have any separate identifiable geographic segment.

26 Related party disclosures (Ind AS 24)

A. List of related parties where control exists

Holding company

DUDigital Global Limited

Fellow Subsidiary companies

Intermobility Visa Solution Private Limited

(with whom transactions have been taken place during the year)

DUDigital BD Private Limited

Key management personnel (KMP)

Rajinder Rai (Whole time director)
Madhurima Rai (Whole time director)
Krishna Kumar (Director)
Sunil Kumar Pandey (Director)

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

B. Transactions during the year

Particulars	Holding Company		Other related parties		Total	
	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025
a. Loan given during the year						
DUDigital BD Private Limited	-	-	-	-	-	-
Intermobility Visa Solutions Private Limited	-	-	-	10.00	-	10.00
b. Borrowings from related party during the year						
DUDigital Global Limited	-	310.00	-	-	-	310.00
c. Receipt of loan given						
Intermobility	-	-	10.00	-	10.00	-
d. Loan repaid / adjusted during the year						
Intermobility Visa Solutions Private Limited	-	-	-	7.50	-	7.50
DUDigital Global Limited	378.36	113.35	-	-	378.36	113.35
DUDigital BD Private Limited	-	-	-	-	-	-
e. Interest income						
Intermobility Visa Solutions Private Limited	-	-	-	1.69	-	1.69
DUDigital BD Private Limited	-	-	-	-	-	-
f. Visa system charges						
DUDigital Global Limited	-	96.03	-	-	-	96.03
g. Other support service						
DUDigital Global Limited	-	-	-	-	-	-
h. Interest expense						
DUDigital Global Limited	8.05	22.94	-	-	8.05	22.94
i. Remuneration paid						
Madhurima Rai	-	-	-	24.00	-	24.00
Rajinder Rai	-	-	30.00	36.00	30.00	36.00

C. Balances outstanding at the year end

Particulars	Holding Company		Other related parties		Total	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
a. Loans and advances						
Intermobility Visa Solutions Private Limited	-	-	-	10.00	-	10.00
b. Borrowings						
DUDigital Global Limited	-	378.36	-	-	-	378.36
c. Trade (payable) / receivables						
DUDigital Global Limited	(427.42)	(114.25)	-	-	(427.42)	(114.25)
DUDigital BD Private Limited	-	-	-	(1.82)	-	(1.82)
Intermobility Visa Solutions Private Limited	-	-	0.54	0.98	0.54	0.98
d. Interest receivable on loan						
Intermobility Visa Solutions Private Limited	-	-	-	0.14	-	0.14
e. Interest payable						
DUDigital Global Limited	-	23.22	-	-	-	23.22

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Madhurima Rai
Director/Authorised Signatory

27 Capital Management

For the purpose of Company's capital management, capital includes issued equity capital, securities premium and all other equity reserves attributable to the equity holders of the parent. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Company may adjust return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing borrowings less cash and cash equivalents.

	As at March 31, 2026	As at March 31, 2025
Borrowings	-	378.36
Less: cash and cash equivalents	(2.73)	(25.18)
Net debts	(2.73)	353.18
Equity share capital	11.00	11.00
Other equity	(257.77)	(254.46)
Total capital	(246.77)	(243.46)
Capital and net debt	NA	109.73
Gearing ratio (%)	NA	321.88%

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets terms & conditions attached to the interest-bearing loans and borrowings that define capital structure requirements.

No changes were made in the objectives, policies or processes for managing capital during the March 31, 2026 and March 31, 2025

28 Fair value measurements

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, including those with carrying amounts that are reasonable approximations of fair values:

Particulars	Carrying value As at		Fair value As at	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Financial assets				
Financial assets at fair value through profit or loss account (FVTPL)				
Investments (Quoted Liquid Mutual Fund Units and Quoted Equity Instruments)	1.07	1.01	1.07	1.01
Financial assets (at amortised cost)				
Loans	-	10.00	-	10.00
Trade receivables	258.71	393.64	258.71	393.64
Cash and cash equivalents	2.73	25.18	2.73	25.18
Other bank balance	0.13	0.13	0.13	0.13
Other financial assets	0.10	0.24	0.10	0.24
Total	262.74	430.19	262.74	430.19
Financial liabilities (at amortised cost)				
Borrowings	-	378.36	-	378.36
Trade payables	429.05	116.92	429.05	116.92
Other financial liabilities	-	63.79	-	63.79
Total	429.05	559.08	429.05	559.08

Management has assessed that loans, trade receivables, cash and cash equivalents, other bank balances, trade payables and borrowings approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair values of the quoted shares, mutual funds and bonds are based on price quotations at the reporting date.

Discount rate used in determining fair value

The interest rate used to discount estimated future cash flows, where applicable, are based on the incremental borrowing rate of borrower which in case of financial liabilities is average market cost of borrowings of the Company and in case of financial asset is the average market rate of similar credit rated instrument. The Company maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

The fair values of the Company's advances are determined by using discount rate that reflects the incremental borrowing rate as at the end of the reporting period.



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

29 Fair value hierarchy

All financial instruments for which fair value is recognised or disclosed are categorised 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: This level of hierarchy includes financial assets that are measured by reference to quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2: This level of hierarchy includes financial assets that are measured using inputs, other than quoted prices included within level 1, that are observable for such items, directly or indirectly.

Level 3: This level of hierarchy includes items measured using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instruments nor based on available market data.

Specific valuation techniques used to value financial instruments is discounted cash flow analysis.

The following table provides the fair value measurement hierarchy of the company's assets and liabilities:

Fair value measurement hierarchy for assets as at March 31, 2026:

Particulars	Total	Fair value measurement using		
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial assets measured at fair value				
Investments at fair value through profit or loss				
- Mutual funds	1.07	1.07	-	-
- Shares	-	-	-	-
- Bonds	-	-	-	-
- Debentures	-	-	-	-
	1.07	1.07	-	-

Fair value measurement hierarchy for assets as at March 31, 2025:

Particulars	Total	Fair value measurement using		
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial assets measured at fair value				
Investments at fair value through profit or loss				
- Mutual funds	1.01	1.01	-	-
- Shares	-	-	-	-
- Bonds	-	-	-	-
- Debentures	-	-	-	-
	1.01	1.01	-	-

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Madhuma Sri
Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

30 Financial risk management objectives and policies

The company's activities are exposed to variety of financial risk; credit risk, liquidity risk and foreign currency risk. The company's senior management oversees the management of these risks. The company's senior management ensures that the company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the company's policies and risk objectives. The company reviews and agrees on policies for managing each of these risks which are summarized below:

(a) Credit risk

Credit risk is the risk that a counter party 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), including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

(i) Trade receivables

Trade receivables are typically unsecured. Credit risk is managed by the company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the company grants credit terms in the normal course of business.

The ageing analysis of trade receivables as of the reporting date is as follows:

Particulars	Not Due	0 to 60 days	60 to 120 days	120 to 180 days	More than 180 days	Total
As at March 31, 2026	-	1.25	-	257.46	-	258.71
As at March 31, 2025	-	2.44	0.18	-	391.02	393.64

* The ageing of trade receivables does not include expected credit loss.

(ii) Expected credit loss for trade receivables using simplified approach

Gross carrying amount

Expected credit losses (Loss allowance provision)

Carrying amount of trade receivables (net of impairment)

As at March 31, 2026	As at March 31, 2025
258.71	393.64
-	-
258.71	393.64

(b) Liquidity risk

Liquidity risk is the risk that the company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The company's objective is to, at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The company closely monitors its liquidity position and deploys a robust cash management system. It maintains adequate sources of financing including loans from banks at an optimised cost.

The table below summarises the maturity profile of the company's financial liabilities based on contractual undiscounted payments.

As at March 31, 2026	Carrying amount	On Demand	Upto 1 Year	More than 1 year	Total
Borrowings	-	-	-	-	-
Trade payables	429.05	-	-	-	-
Total	429.05	-	-	-	-
As at March 31, 2025	Carrying amount	On Demand	Upto 1 Year	More than 1 year	Total
Borrowings	378.36	-	-	-	-
Trade payables	116.92	-	-	-	-
Total	495.28	-	-	-	-



For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Director/Authorised Signatory

31 Ratio analysis and its elements

Ratio	Numerator	Denominator	31-Mar-26	31-Mar-25	% change	Reason for variance +/- 25%
Current ratio	Current assets	Current liabilities	0.53	0.63	-16%	Not Applicable
Debt- equity ratio	Total debt	Shareholder's equity	-	(1.55)	-100%	Borrowing was repaid during the year.
Debt service coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & lease payments + Principal repayments	1.08	(2.21)	-149%	Mainly on account of reduction in debt cost and increase in earning available for debt service during the year as compared to the previous year.
Return on equity ratio	Net profits after taxes – Preference dividend	Average shareholder's equity	0.01	2.87	-100%	Decreased mainly on account of increase in profit during the year thereby reducing the loss as compared to previous year.
Inventory turnover ratio	Cost of goods sold	Average inventory	-	-	0%	Not Applicable
Trade receivable turnover ratio	Sale of services / Revenue from operations	Average trade receivable	0.80	2.60	-69%	Decreased mainly on account of decrease in revenue during the year as compared to previous year.
Trade payable turnover ratio	Purchases	Average trade payables	-	-	0%	Not Applicable
Net capital turnover ratio	Sale of services / Revenue from operations	Working capital = Current assets – Current liabilities	(1.04)	(2.42)	-57%	Mainly on account of reduction in revenue from operations from INR 349.66 lacs during the year as compared to the previous year.
Net profit ratio	Net profit	Sale of services / Revenue from operations	(0.01)	(0.47)	-97%	On account of decrease in revenue during the year as compared to previous year.
Return on capital employed	Earnings before interest and taxes (EBIT)	Capital employed	(0.09)	(0.48)	-82%	EBIT has has increased during the year with corresponding decrease in capital employed during the year as compared to previous year.

(This space has been intentionally left blank)



For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

For OSC GLOBAL PROCESSING PRIVATE LIMITED

[Signature]
Director/Authorised Signatory

OSC Global Processing Private Limited

Notes to Ind AS financial statements for the year ended March 31, 2026

All amounts are in INR lacs unless otherwise stated

32 Commitments and contingencies**(A) Contingent liabilities**

There were no material contingent liabilities, guarantees or warranties as of March 31, 2026 (March 31, 2025 : NIL). Further, as of March 31, 2026 and as at March 31, 2025 the Company was not subject to litigation nor was the Company aware of any material litigation pending against it.

33 Supplementary statutory information (as applicable)**(a) Expenditure in foreign currency****(b) Earnings in foreign currency**

Other Support service

As at March 31, 2026	As at March 31, 2025
NIL	NIL
-	379.61

34 Other Statutory Information

- i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- ii) The Company did not have any transactions with Companies struck off.
- iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the respective financial years / period.
- v) The Company has not advanced or loaned or invested funds to any other person or entity, 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
- vi) 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,
- vii) 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).
- viii) The Company has not been declared wilful defaulter by any bank or financial Institution or other lender.
- ix) The Company does not have any Scheme of Arrangements which have been approved by the Competent Authority in terms of sections 230 to 237 of the Act.
- x) The Company has complied with the the number of layers prescribed under of Section 2(87) of the Act read with the Companies (Restriction on number of Layers) Rules, 2017

The accompanying notes are integral part of these financial statements**As per report of even date****For A D M S & Co.**

Chartered Accountants

ICAI Firm Registration No. 014626C

Varun Gaur**Partner**

Membership No. 514878

Place : New Delhi

Date : May 23, 2026

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

OSC Global Processing Private Limited

For OSC GLOBAL PROCESSING PRIVATE LIMITED

For OSC GLOBAL PROCESSING PRIVATE LIMITED

Rajinder Rai

Whole Time Director Signatory

DIN: 00024523

Place : New Delhi

Date : May 23, 2026

Madhurima Rai

Whole Time Director

DIN: 00239410

Place : New Delhi

Date : May 23, 2026