Dixit Dattatray & Associates
CHARTERED ACCOUNTANTS

Dattatray B. Dixit
B.Com., F.C.A.,L.L.B.

1, Tara (Gretas) House, 166-B, Bhagat Lane, Mahim, Mumbai-400 016. ☎ Off. 35931685
E-mail : cadbdixit@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
M/s. PRISMA GLOBAL LIMITED

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of M/S. **PRISMA GLOBAL LIMITED** ("the Company") and its subsidiary (collectively referred to as "the Group"), which comprises the Consolidated Balance Sheet as at March 31, 2025, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the 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, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

DIXIT DATTATRAY & ASSOCIATES
MUMBAI
CHARTERED ACCOUNTANTS

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

While conducting the Audit, we have taken into account the provisions of the Act and the Rules made thereunder including the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit of consolidated financial statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountnats of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the 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 Consolidated state of affairs of the Group as at 31st March, 2025, and their consolidated profit and its consolidated cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit on separate financial statements and other financial information of Holding and subsidiaries, we report to the extent applicable, that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

(b) In our opinion, proper books of account as required by law relating to preparation of aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditor.

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of consolidated financial statements.

(d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

(e) On the basis of the written representations received from the directors of the holding and subsidiary companies as on 31st March, 2025 taken on record by the Board of Directors of the holding company, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2)of theAct.

(f) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our Report in "Annexure A", which is based on the auditors' reports of the Holding company & subsidiary companies.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The group has disclosed impact of pending litigations under Note 26 to the consolidated financial statements.

DIXIT DATTATRAY & ASSOCIATES * MUMBAI * CHARTERED ACCOUNTANTS

ii. The Group do not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.

FOR DIXIT DATTATRAY & ASSOCIATES
CHARTERED ACCOUNTANTS
(FIRM REGN NO. 102665W)

DIXIT DATTATRAY
PROPRIETOR
M.NO. 040032

PLACE: MUMBAI
DATE: 11/08/2025
UDIN - 25040032BMKQOW8044

ANNEXURE "A"TO THE INDEPENDENT AUDITORS REPORT

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

In conjunction with our audit of the consolidated financial statements of PRISMA GLOBAL LIMITED ("the Holding Company") as of and for the year ended 31 March 2025, we have audited the internal financial controls over financial reporting of the Holding company and its subsidiary company which are company incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The Respective Board of Directors of the Holding Company incorporated in India and its subsidiary companies which are companies incorporated in India and in Germany are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company and its subsidiary company, which are companies incorporated in India and in Germany, 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 ("ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, 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 was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Group's , incorporated in India, internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of 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

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

Opinion

In our opinion, to best of our informations and according to explanations given to us, the Holding Company incorporated in India and its subsidiary companies incorporated in India and other countries have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over

DIXIT DATTATRAY & ASSOCIATES
MUMBAI
CHARTERED ACCOUNTANTS

financial reporting criteria established by the Holding Companyand its subsidiary company incorporated in India, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

FOR DIXIT DATTATRAY & ASSOCIATES
CHARTERED ACCOUNTANTS
(FIRM REGN NO. 102665W)

DIXIT DATTATRAY & ASSOCIATES
MUMBAI
CHARTERED ACCOUNTANTS

DIXIT DATTATRAY
PROPRIETOR
M.NO. 040032

PLACE: MUMBAI
DATE: 11/08/2025
UDIN - 25040032BMKQOW8044

PRISMA GLOBAL LIMITED

CONSOLIDATED FINANCIAL STATEMENTS 2024-2025

Corporate Information

A. Board of Directors	Dr. Shreeram Subramaniam Iyer Amitabh Roy Chowdhury Maryann Shreeram Iyer
B. Auditors	Dixit Dattatray & Associates 1, Tara (Gretas) House, 166 - B Bhagat Lane, Mahim, Mumbai - 400016.
C. Place of Business	501/503, 5th Floor, Star Hub, Sahar Airport Road, Andheri East, Mumbai - 400059.
D. Principal Bankers	ICICI Bank HDFC Bank

Prisma Global Limited
CIN:U72900MH2013PLC240611

Consolidated Balance Sheet as at 31 March, 2025

Amount in Lakhs, unless otherwise specified

Particulars	Note	As at 31 March, 2025	As at 31 March, 2024
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	503	503
(b) Reserves and surplus	4	10,225	9,340
(c) Minority Interest	5	0	0
2 Non-current liabilities			
(a) Long-term borrowings	6	15,943	1,695
(b) Long-term provisions	7	16	13
3 Current liabilities			
(a) Short-term borrowings	8	4,960	3
(b) Trade payables	9		-
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		12,370	9,709
(c) Other current liabilities	10	2,851	2,822
(d) Short-term provisions	11	18	84
TOTAL		**46,886**	**24,168**
II ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	12A	331	88
(b) Intangible assets	12B	6,636	5,779
(c) Intangible assets under development	12C	723	723
(e) Deferred tax assets (net)	13	40	39
(f) Other non-current assets	14	7,493	3,492
2 Current assets			
(a) Trade receivables	15	17,674	9,697
(b) Cash and Bank Balances	16	9,604	770
(c) Other current assets	17	4,385	3,581
TOTAL		**46,886**	**24,168**

Summary of Significant Accounting Policies 1-2
Notes to Consolidated Financial Statements 3-47
The accompanying notes are an integral part of the Consolidated Financial Statements

This is the Consolidated Balance sheet referred to in our report of even date

For Dixit Dattatray & Associates
Chartered Accountants
Firm Registration No. 102665W

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

Dixit Dattatray
Proprietor
M. No. 040032
Place : Mumbai
Date : 11/08/2025
UDIN : 25040032BMKQOW8044

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

PRISMA GLOBAL LIMITED MUMBAI

Shreeram Iyer
Director
DIN: 02768043
Place : Mumbai
Date : 11/08/2025

Amitabh Roy Chowdhury
Director
DIN: 06484836
Place : Mumbai
Date : 11/08/2025

Prisma Global Limited
CIN:U72900MH2013PLC240611

Consolidated Statement of Profit and Loss for the year ended 31 March, 2025

Amount in Lakhs, unless otherwise specified

	Particulars	**Note**	**For the Year ended on March 31, 2025**	**For the Year ended on March 31, 2024**
I.	Revenue from operations	18	75,497	48,817
II.	Other income	19	428	3
III.	**Total Income (I+II)**		**75,926**	**48,819**
IV	**Expenses**			
	1. Employee benefits expense	20	2,108	1,617
	2. Finance costs	21	1,901	52
	3. Depreciation and amortisation expense	22	931	891
	4. Other expenses	23	66,947	44,230
	Total expenses		**71,887**	**46,791**
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)		4,039	2,029
VI	Exceptional items		-	-
VII	Profit / (Loss) before extraordinary items and tax (V-VI)		4,039	2,029
VIII	Extraordinary items		-	-
IX	Profit / (Loss) before tax (VII-VIII)		4,039	2,029
X	Tax expense:			
	1. Current Tax		1,000	592
	2. Deferred tax		(4)	10
	3. Income tax of earlier years		2,323	-
XI	Profit / (Loss) from continuing operations (IX-X)		720	1,428
	Profit attributable to			
	a)Holding company		720	1,428
	b)Minority Interest		(0)	(0)
XII	Earnings per Equity Share (in Rs.)	26		
	(a) Basic (Face value Rs. 10 per share)		14.32	28.40
	(b) Diluted (Face value Rs. 10 per share)		14.32	28.40

Summary of Significant Accounting Policies 1-2
Notes to Consolidated Financial Statements 3-47
The accompanying notes are an integral part of the Consolidated Financial Statements

This is the Consolidated statement of Profit and Loss referred to in our report of even date

For Dixit Dattatray & Associates
Chartered Accountants
Firm Registration No. 102665W

DIXIT DATTATRAY & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

Dixit Dattatray
Proprietor
M. No. 040032
Place : Mumbai
Date : 11/08/2025
UDIN : 25040032BMKQOW8044

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

PRISMA GLOBAL LIMITED MUMBAI

Shreeram Iyer
Director
DIN: 02768043
Place : Mumbai
Date : 11/08/2025

Amitabh Roy Chowdhury
Director
DIN: 06484836
Place : Mumbai
Date : 11/08/2025

Prisma Global Limited
CIN:U72900MH2013PLC240611

Consolidated Cash Flow Statement for the year ended March 31, 2025

Amount in Lakhs, unless otherwise specified

	Particulars	For the year ended March 2025	For the year ended March 2024
A)	**Cash flows from Operating Activities**		
	Net Profit before Tax	4,039	2,029
	Adjustments for:		
	Depreciation and Amortisation	931	891
	Interest paid	1,901	52
	Interest income	(428)	(3)
	Balance before working capital changes	**6,442**	**2,969**
	Decrease/ (Increase) in Sundry Debtors	(7,977)	(2,166)
	(Decrease)/ Increase in Sundry Creditors	2,661	3,886
	(Decrease)/ Increase in Short Term Provisions	(66)	(66)
	(Decrease)/ Increase in Long Term Provisions	3	4
	(Decrease)/ Increase in Other Current Liabilities	29	(913)
	Decrease/ (Increase) in Other Non Current Assets	(4,001)	4,031
	Decrease/ (Increase) in Other Current Assets	(805)	(756)
	Cash generated from operations	**(3,713)**	**6,990**
	Less: Income Tax	(3,320)	(602)
	Net Cash from/(Used in) Operating Activities (A)	**(7,033)**	**6,388**
B)	**Cash flows from Investing Activities**		
	Interest income	428	3
	Sale/(Purchase) of Fixed Assets	(2,031)	(6,286)
	Net Cash from/(Used in) Investing Activities (B)	**(1,602)**	**(6,283)**
C)	**Cash Flow From Financing Activities**		
	Proceeds/(Repayment) in Borrowing	19,205	665
	Interest paid	(1,901)	(52)
	Issue of shares	0	-
	Security premium on issue of shares	165	-
	Net Cash from/(Used in) Financing Activities (C)	**17,469**	**613**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**8,834**	**718**
	Opening Balance	**770**	**52**
	Closing Balance	**9,604**	**770**

Notes:

(a) Above Cash Flow Statement has been prepared under indirect method in accordance with Accounting Standard 3 as notified under section 133 of the Companies Act, 2013

(b) Cash and Cash Equivalents comprise of -	**For the Year ended on March 31, 2025**	**For the Year ended on March 31, 2024**
Cash in Hand	40	7
Balance in Banks	678	730
Fixed Deposits with original maturity of more than 3 months to 12 months	8,886	33
Total Cash & Cash Equivalents (Refer Note No.16)	**9,604**	**770**

This is the Consolidated Cash Flow Statement referred to in our report of even date

For and on Behalf of
Dixit Dattatray & Associates
Chartered Accountants
Firm Registration No. 102665W

Dixit Dattatray
(Proprietor)
Membership No. 040032
Place - Mumbai
Date - 11/08/2025
UDIN : 25040032BMKQOW8044

DIXIT DATTATRAY & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

For and on Behalf of the Board
Prisma Global Limited

Shreeram Iyer
Director
DIN 02768043
Place - Mumbai
Date - 11/08/2025

Amitabh Roy Chowdhury
Director
DIN 06484836
Place - Mumbai
Date - 11/08/2025

PRISMA GLOBAL LIMITED MUMBAI

Prisma Global Limited

Notes forming part of the Consolidated financial statements

1. **General information:**

Prisma Global Limited ("the Company" or "Holding Company") and its subsidiary (collectively the "Group") is a global pioneer in providing visual artificial intelligence-based solutions. Specializing in predictive information technologies, more specifically Visual based Artificial Intelligence applications for body behavioral analysis, sentiment analysis along with OCR, Image, Video, Face and Object Recognition

2. **Summary of significant accounting policies:**

2.1) Basis of preparation

These Consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These Consolidated financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules, 2021, and the relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Group's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Group has ascertained its operating cycle as 12 months for the purpose of current /non-current classification of assets and liabilities.

All amounts disclosed in the Consolidated financial statements and notes have been rounded off to the nearest Lakhs, except for equity share data as per the requirement of Schedule III, unless otherwise stated.

There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown as well as between the numbers in the tables and the numbers given in the corresponding analyses in the text of the annual report.

2.2) Basis of consolidation

The Group consolidates all entities which are controlled by it. The consolidated financial statements comprise the financial statements of the Holding Company and its subsidiary. Control exists when the Holding Company has power over the entity, is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over the entity. Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affect the entity's returns. The entities are consolidated from the date control commences until the date control ceases.

The consolidated financial statements of the Group are consolidated on a line-by-line basis and intra-group balances and transactions including unrealised gain/loss from such transactions are eliminated upon consolidation. These consolidated financial statements are prepared by applying uniform accounting policies in use at the Group. Profit or loss are attributed to the equity holders of the Holding Company of the Group and to Minority Interest.

DIXIT DATTATRAY & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

PRISMA GLOBAL LIMITED MUMBAI

Prisma Global Limited

Notes forming part of the Consolidated financial statements

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the Holding Company, i.e., year ended on 31 March.

2.3) Use of Estimates

The preparation of the Consolidated financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) at the date of the Consolidated financial statements and the reported amounts of revenues and expenses during the year. The Management believes that the estimates used in preparation of Consolidated financial statements are prudent and reasonable. Estimates and underlying assumptions are reviewed at each Balance Sheet date. Future results could differ due to these estimates and the differences between the actual results and estimates are recognized in the periods in which the results are known/materialized.

2.4) Property, Plant and Equipment

Property, Plant and Equipment are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses. Cost comprises the purchase price and other costs incurred in bringing the assets to its working conditions for its intended use.

Subsequent expenditures related to an item of property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Items of property, plant and equipment that have been retired from active use and are held for disposal are stated at the lower of their net book value and net realizable value and are shown separately in the Consolidated financial statements. Any expected loss is recognized immediately in the Consolidated Statement of Profit and Loss.

Losses arising from the retirement of, and gains or losses arising from disposal of property, plant and equipment which are carried at cost are recognized in the Consolidated Statement of Profit and Loss. Depreciation on property, plant and equipment has been provided on the Written Down Value method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

The cost of property, plant and equipment not ready for their intended use before such date, are disclosed as capital work-in-progress or intangibles under development, as the case may be.

2.5) Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any. Intangible assets are amortized over their estimated useful lives. 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

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

PRISMA GLOBAL LIMITED MUMBAI

previous estimates, the amortization period is changed accordingly. Gains or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognized as income or expense in the Consolidated Statement of Profit and Loss.

2.6) Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognized in the Consolidated Statement of Profit and Loss in the period in which they are incurred.

2.7) Impairment

Assessment is done at each Balance Sheet date as to whether there is any indication that an asset (property, plant and equipment and intangible) may be impaired. For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets, is considered as a cash generating unit. If any such indication exists, an estimate of the recoverable amount of the asset/cash generating unit is made. Assets whose carrying value exceeds their recoverable amount are written down to the recoverable amount. Recoverable amount is higher of - an asset's or cash generating unit's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Assessment is also done at each Balance Sheet date as to whether there is any indication that an impairment loss recognized for an asset in prior accounting periods may no longer exist or may have decreased.

2.8) Investments

Investments that are readily realizable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at cost or fair value, whichever is lower. Long-term investments are carried at cost. However, provision for diminution is made to recognize a decline, other than temporary, in the value of investments, such reduction being determined and made for each investment individually.

PRISMA GLOBAL LIMITED MUMBAI

2.9) Foreign Currency Translation

Initial Recognition

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount, the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

Subsequent Recognition

As at the reporting date, non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

All monetary assets and liabilities in foreign currency are restated at the end of accounting period.

A monetary asset or liability is termed as a long-term foreign currency monetary item, if the asset or liability is expressed in a foreign currency and has a term of 12 months or more at the date of origination of the asset or liability.

Exchange differences on restatement of all other monetary items are recognized in the Consolidated statement of Profit and Loss.

2.10) Revenue Recognition

Sales are recognized when significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract and are recognized net of trade discounts, rebates, goods and services taxes.

2.11) Other Income

Interest: Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend: Dividend income is recognized when the right to receive dividend is established.

2.12) Employee Benefits

Provident Fund:

Contributions towards provident fund is not applicable and the Group has no further obligations. Wherever contributions are deducted the Group has a policy of remitting the same to the authorities monthly.

Gratuity:

The Group provides for gratuity, a defined benefit plan (the "Gratuity Plan") covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. Actuarial losses/ gains are recognized in the Consolidated Statement of Profit and Loss in the year in which they arise.

DIXIT DATTATRAY & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

GLOBAL LIMITED MUMBAI

Leave Encashment:

Accumulated compensated absences, which are expected to be availed or encashed within 12 months from the end of the year are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end.

Accumulated compensated absences, which are expected to be availed or encashed beyond 12 months from the end of the year, are treated as other long-term employee benefits. The Group's liability is actuarially determined at the end of each year. Actuarial losses/gains are recognized in the Consolidated Statement of Profit and Loss in the year in which they arise.

2.13) Current and deferred tax

Tax expense for the period, comprising current tax and deferred tax, are included in the determination of the net profit or loss for the period.

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the prevailing taxation laws.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets are recognized for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. However, if there is unabsorbed depreciation and carry forward of losses, deferred tax assets are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize the assets. Deferred tax assets are reviewed at each balance sheet date for their virtual certainty to realize.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

2.14) Provisions and Contingent Liabilities

Provisions:

Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

DIXIT DATTATRAY & ASSOCIATES MUMBAI

PRISMA GLOBAL LIMITED MUMBAI

Contingent Liabilities:

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

2.15) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Earnings considered in ascertaining the Group's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity 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 period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

DIXIT DATTATRAY & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

PRISMA GLOBAL LIMITED MUMBAI

Prisma Global Limited

Notes forming part of the Consolidated Financial Statements

NOTE 3 : SHARE CAPITAL

(i) Share capital authorised, issued, subscribed and paid up:

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Authorised Share Capital 62,00,000 Equity Shares of Rs.10 each (Previous Year 62,00,000 Equity Shares of Rs.10 each)	620	620
Total	620	620
Issued, Subscribed and Paid up Share Capital 50,29,561 Equity shares of Rs. 10 each, fully paid up (Previous Year 50,27,606 Equity Shares of Rs.10 each, fully paid up)	503	503
Total	503	503

(ii) Reconciliation of the number of shares outstanding at the beginning and end of the reporting period:

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2024
	Number of shares	Amount	Number of shares	Amount
Equity Shares at the beginning of the Year	5,027,606	503	5,027,606	503
Add: Shares issued during the Year	1,955	0	-	-
Equity shares at the end of the Year	5,029,561	503	5,027,606	503

(iii) Terms/rights attached to equity shares:
The Company has only one class of share capital, i.e. equity shares having face value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share held. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iv) Disclose the details of shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or

Particulars	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2024
	No. of shares	Amount	No. of shares	Amount
Shares held by Its holding company Prisma AI Corporation Pte Ltd	4,134,500	413	4,134,500	413

(v) Shareholders holding more than 5% of equity shares as at the end of the Year:

Name of Shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of shares	% of holding	No. of shares	% of holding
Prisma AI Corporation Pte Ltd	4,134,500	82.20%	4,134,500	82.24%
Amitabh Roy Chowdhury	331,250	6.59%	401,250	7.98%

(v) Disclosure of Shareholding of Promoters:

Disclosure of Shareholding of Promoters as at March 31, 2025 is as follows:

Name of Promoters	As at March 31, 2025		As at March 31, 2024		% Change during the year
	No. of shares	% of Total Shares	No. of shares	% of Total Shares	
Shreeram Subramaniam Iyer	65,000	1.29%	405,000	8.06%	-6.76%
Amitabh Roy Chowdhury	331,250	6.59%	401,250	7.98%	-1.39%
Maryann Shreeram Iyer	-	0.00%	100	0.00%	0.00%

Disclosure of Shareholding of Promoters as at March 31, 2024 is as follows:

Name of Promoters	As at March 31, 2024		As at March 31, 2023		% Change during the year
	No. of shares	% of Total Shares	No. of shares	% of Total Shares	
Shreeram Subramaniam Iyer	405,000	8.06%	400,000	7.96%	0.10%
Amitabh Roy Chowdhury	401,250	7.98%	401,250	7.98%	0.00%
Maryann Shreeram Iyer	100	0.00%	100	0.00%	0.00%

NOTE 4 : RESERVES AND SURPLUS

Amount in Lakhs, unless otherwise specified

PARTICULARS		As at March 31, 2025		As at March 31, 2024
a) Securities Premium Reserve				
Balance as at the Beginning of the year	677		677	
Add: Additions during the year	165		-	
Balance as at the end of the year		842		677
b) Profit & Loss Account				
Opening Balance	8,663		7,235	
Add : Addition during the Year	720		1,428	
		9,383		8,663
Total		10,225		9,340

NOTE 5 : Minority Interest

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Paid up capital of subsidiary (Snap2life Global Private Limited)	0	0
Share in profit or (Loss) of Subsidiary		
Balance as at the Beginning of the year	0	0
Add: Profit/(loss) during the year	(0)	(0)
Total	0	0

PRISMA GLOBAL LIMITED MUMBAI

NOTE 6 : LONG TERM BORROWINGS

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Secured		
(a) Term Loans		
From Bank	11,432	393
Unsecured		
(a) Loans and advances from related parties		
Loan from Director	4,511	1,302
Total	15,943	1,695

Nature of Security
1. Term loans from Bank is secured by the Director's residential property and 51% of the shares of the company

NOTE 7 : LONG-TERM PROVISIONS

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for employee benefits:		
Provision for Gratuity	16	13
Total	16	13

NOTE 8 : SHORT TERM BORROWINGS

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Secured		
Loans repayable on demand		
From Bank		
-OD against FD	4,960	3
Total	4,960	3

Nature of Security: Overdraft is secured by Fixed Deposits

NOTE 9 : TRADE PAYABLES

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Sundry Creditors		
(i) Total Outstanding dues to Micro and Small Enterprises	-	-
(ii) Total Outstanding dues to Creditors other than Micro and Small Enterprises	12,370	9,709
Total	12,370	9,709

Based on the information available with the Company, the Company has no dues to Micro and Small enterprises during the year ended 31st March 2025 and 31st March 2024. No creditors have been identified as "supplier within the meaning of MSMED Act, 2006.

Ageing for Trade Payables Outstanding as at March 31, 2025 is as follows:

Amount in Lakhs, unless otherwise specified

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
Undisputed Dues - Micro and Small Enterprises	-	-	-	-	-
Undisputed Dues - Others	12,370	-	-	-	12,370
Disputed Dues - Micro and Small Enterprises	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Total	12,370	-	-	-	12,370

Ageing for Trade Payables Outstanding as at March 31, 2024 is as follows:

Amount in Lakhs, unless otherwise specified

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
Undisputed Dues - Micro and Small Enterprises	-	-	-	-	-
Undisputed Dues - Others	9,709	-	-	-	9,709
Disputed Dues - Micro and Small Enterprises	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Total	9,709	-	-	-	9,709

NOTE 10 : OTHER CURRENT LIABILITIES

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Other Payables		
Employee benefits payable	165	128
Director's Remuneration Payable	12	36
Advance from Customers	-	709
Duties and Taxes Payable	2,674	1,949
Total	2,851	2,822

PRISMA GLOBAL LIMITED MUMBAI

DIXIT DATTATRAY & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

NOTE 11 : SHORT-TERM PROVISIONS

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Employee benefits:		
Provision for Gratuity	7	8
Provision for Leave Encashment	9	1
Other Provisions		
Provision for CSR	-	73
Provision for Audit	2	2
Total	18	84

NOTE 13 : DEFERRED TAX ASSETS/(LIABILITIES)(NET)

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Asset		
Related to Fixed assets	40	39
Deferred Tax Liability		
Related to Retirement Benefits	-	-
Total	40	39

NOTE 14 : OTHER NON-CURRENT ASSETS

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Deposits	7,493	3,492
Total	7,493	3,492

NOTE 15 : TRADE RECEIVABLES

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
1) Outstanding for a period exceeding 6 months from the the date they are due for payment	-	-
2) Others	17,674	9,697
Unsecured, considered bad		
1) Outstanding for a period exceeding 6 months from the the date they are due for payment	-	-
2) Others	-	-
Less: Provision for Bad debts	-	-
Total	17,674	9,697

Ageing for Trade Receivables Outstanding as at March 31, 2025 is as follows:

Amount in Lakhs, unless otherwise specified

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 Months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivable Considered Good	17,674	-	-	-	-	17,674
Undisputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable Considered Good	-	-	-	-	-	-
Disputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
	17,674	-	-	-	-	17,674
Less: Provision for Bad debts	-	-	-	-	-	-
Total	17,674	-	-	-	-	17,674

Ageing for Trade Receivables Outstanding as at March 31, 2024 is as follows:

Amount in Lakhs, unless otherwise specified

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 Months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivable Considered Good	9,697	-	-	-	-	9,697
Undisputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable Considered Good	-	-	-	-	-	-
Disputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
	9,697	-	-	-	-	9,697
Less: Provision for Bad debts	-	-	-	-	-	-
Total	9,697	-	-	-	-	9,697

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

PRISMA GLOBAL LIMITED MUMBAI

NOTE 16 : CASH AND BANK BALANCES

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Cash and Cash equivalents		
Cash in hand	40	7
Balances with banks		
In current accounts	678	730
Other bank balances		
Fixed Deposits with original maturity of more than 3 months to 12 months	8,886	33
Total	9,604	770

NOTE 17 : OTHER CURRENT ASSETS

Amount in Lakhs, unless otherwise specified

Particulars	As at March 31, 2025	As at March 31, 2024
Loans and advances to Related Parties		
Unsecured Considered Good:		
Advances given	2,331	-
Loans and advances to other than Related Parties		
Unsecured Considered Good:		
Advance to Vendors	871	2,561
Advance to Employees	2	5
Interest receivable	123	0
Bank Guarantee	6	6
Performance Deposit	1,008	1,008
Balances with Statutory Authorities		
Income Tax	45	1
Total	4,385	3,581

DIXIT DATTATRAY & ASSOCIATES MUMBAI

PRISMA GLOBAL LIMITED MUMBAI

Prisma Global Limited

Notes forming part of the Consolidated Financial Statements

NOTE 12A: PROPERTY, PLANT AND EQUIPMENT
FY 2024-25

Amount in Lakhs, unless otherwise specified

Asset	Gross Block				Depreciaton				Net Block	
	As at 1 April, 2024	Additions during the year	Deductions during the year	As at 31st March 2025	Up to 1st April 2024	For the year	Deductions	Up to 31st March 2025	As at 31st March 2025	As at 31st March 2024
Air Conditioner	3	-	-	3	2	0	-	2	1	1
Office Equipment	13	23	-	37	5	3	-	8	8	29
Furniture & Fixtures	166	-	-	166	144	6	-	150	22	16
Computer	461	64	-	525	441	33	-	474	20	51
Telephone Instruments	17	0	-	17	9	2	-	10	8	7
Vehicles	145	235	-	380	115	38	-	153	29	227
Total	805	323	-	1,128	717	80	-	797	88	331

NOTE 12B: INTANGIBLE ASSETS

Amount in Lakhs, unless otherwise specified

ASSETS	GROSS BLOCK (AT COST)				AMORTIZATION				NET BLOCK	
	As at 1 April, 2024	Additions during the year	Deductions during the year	As at 31st March 2025	Up to 1st April 2024	For the year	Deductions	Up to 31st March 2025	As at 31st March 2025	As at 31st March 2024
Computer Software	6,996	1,708	-	8,704	1,370	811	-	2,181	5,627	6,523
Patents & Copyrights	504	-	-	504	352	39	-	392	152	113
Total	7,501	1,708	-	9,209	1,722	850	-	2,573	5,779	6,636

NOTE 12C: INTANGIBLE ASSETS UNDER DEVELOPMENT

Amount in Lakhs, unless otherwise specified

ASSETS	GROSS BLOCK (AT COST)				AMORTIZATION				NET BLOCK	
	As at 1 April, 2024	Additions during the year	Deductions during the year	As at 31st March 2025	Up to 1st April 2024	For the year	Deductions	Up to 31st March 2025	As at 31st March 2025	As at 31st March 2024
Intangible Assets Under Development	723	-	-	723	-	-	-	-	723	723
Total	723	-	-	723	-	-	-	-	723	723

Intangible assets under development ageing schedule / completion schedule

Intangible assets under development	Amount in intangible assets under development for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in progress					
Project	-	-	-	723	723

Prisma Global Limited

Notes forming part of the Consolidated Financial Statements

NOTE 12A: PROPERTY, PLANT AND EQUIPMENT
FY 2023-24

Amount in Lakhs, unless otherwise specified

Asset	Gross Block				Depreciaton				Net Block	
	As at 1 April, 2023	Additions during the year	Deductions during the year	As at 31st March 2024	Up to 1st April 2023	For the year	Deductions	Up to 31st March 2024	As at 31st March 2023	As at 31st March 2024
Air Conditioner	3	-	-	3	2	0	-	2	1	1
Office Equipment	13	-	-	13	3	2	-	5	10	8
Furniture & Fixtures	166	-	-	166	137	8	-	144	29	22
Computer	454	7	-	461	414	27	-	441	39	20
Telephone Instruments	15	2	-	17	7	1	-	9	8	8
Vehicles	145	-	-	145	102	13	-	115	43	29
Total	795	10	-	805	665	52	-	717	130	88

NOTE 12B: INTANGIBLE ASSETS

Amount in Lakhs, unless otherwise specified

ASSETS	GROSS BLOCK (AT COST)				AMORTIZATION				NET BLOCK	
	As at 1 April, 2023	Additions during the year	Deductions during the year	As at 31st March 2024	Up to 1st April 2023	For the year	Deductions	Up to 31st March 2024	As at 31st March 2023	As at 31st March 2024
Computer Software	720	6,276	-	6,996	583	787	-	1,370	137	5,627
Patents & Copyrights	504	-	-	504	299	53	-	352	205	152
Total	1,225	6,276	-	7,501	882	840	-	1,722	342	5,779

NOTE 12C: INTANGIBLE ASSETS UNDER DEVELOPMENT

Amount in Lakhs, unless otherwise specified

ASSETS	GROSS BLOCK (AT COST)				AMORTIZATION				NET BLOCK	
	As at 1 April, 2023	Additions during the year	Deductions during the year	As at 31st March 2024	Up to 1st April 2023	For the year	Deductions	Up to 31st March 2024	As at 31st March 2023	As at 31st March 2024
Intangible Assets Under Development	723	-	-	723	-	-	-	-	723	723
Total	723	-	-	723	-	-	-	-	723	723

Intangible assets under development ageing schedule / completion schedule

Intangible assets under development	Amount in intangible assets under development for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in progress					
Project	-	-	-	723	723

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

GLOBAL LIMITED MUMBAI

Prisma Global Limited

Notes forming part of the Consolidated Financial Statements

NOTE 18: REVENUE FROM OPERATIONS

Amount in Lakhs, unless otherwise specified

Particulars	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Sale of services	75,497	48,817
Total	**75,497**	**48,817**

Details of Sale of Services

Amount in Lakhs, unless otherwise specified

Particulars	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Service charges Received	75,497	48,817
Total	**75,497**	**48,817**

NOTE 19: OTHER INCOME

Amount in Lakhs, unless otherwise specified

Particulars	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Interest income	428	3
Total	**428**	**3**

NOTE 20: EMPLOYEE BENEFIT EXPENSES

Amount in Lakhs, unless otherwise specified

Particulars	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Salaries, Wages & Bonus	2,092	1,608
Leave Encashment	10	1
Gratuity	5	8
Total	**2,108**	**1,617**

NOTE 21 : FINANCE COST

Amount in Lakhs, unless otherwise specified

Particulars	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Interest Expense	818	52
Loan Processing Charges	1,083	-
Total	**1,901**	**52**

NOTE 22 : DEPRECIATION AND AMORTISATION EXPENSE

Amount in Lakhs, unless otherwise specified

Particulars	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Depreciation on Property, plant and equipment	80	52
Amortisation on Intangible Assets	850	840
Total	**931**	**891**

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

PRISMA GLOBAL LIMITED MUMBAI

NOTE 23: OTHER EXPENSES

Amount in Lakhs, unless otherwise specified

Particulars	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Payment to Auditor	4	9
Bank Charges	11	5
Conveyance	4	4
Printing & Stationery	5	5
Material Purchased	53	12
Legal & Professional Fees	208	61
Power and Fuel	27	21
Car Expenses	23	14
CSR Expense	42	36
Donation	2	1
Office & Administrative Expenses	81	26
Insurance	5	1
Rent	184	176
Repairs & Maintenance	58	26
Marketing Expenses	11,784	7,504
Project Consultants	9,423	6,051
Postage	1	1
Software Customization Expenses	11,948	8,241
Telephone/Internet	11	9
Travelling Expenses	209	124
Miscellaneous Expenses	4	0
Infrastructure, Consulting and Support Services	15,228	10,104
Front-End Integration Support Services	17,633	11,799
Total	**66,947**	**44,230**

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

PRISMA GLOBAL LIMITED MUMBAI

Prisma Global Limited

Notes forming part of the Consolidated Financial Statements

NOTE 24: RELATED PARTY DISCLOSURES

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:-

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Name of Related Party	Type of Relationship
Prisma AI Corporation Pte Ltd	Holding Company
Shreeram Subramaniam Iyer	Director
Amitabh Roy Chowdhury	Director
Maryann Shreeram Iyer	Director

(ii) Transactions during the year with related parties:

Amount in Lakhs, unless otherwise specified

Nature of Transactions	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Director Remuneration		
Shreeram Subramaniam Iyer	5	5
Amitabh Roy Chowdhury	4	4
Maryann Shreeram Iyer	3	3
Sale of services		
Prisma AI Corporation Pte Ltd	75,362	48,832

(iii) Balances Receivable/(Payable) to Related Parties:

Amount in Lakhs, unless otherwise specified

Details of Outstanding's	As at March 31, 2025	As at March 31, 2024
Director Remuneration Payable		
Shreeram Subramaniam Iyer	5	5
Amitabh Roy Chowdhury	4	4
Maryann Shreeram Iyer	3	3
Loan Payable		
Shreeram Subramaniam Iyer	288	1,302
Maryann Shreeram Iyer	4,223	-
Trade Payable		
Prisma AI Corporation Pte Ltd	-	916
Trade Receivables		
Prisma AI Corporation Pte Ltd	3,859	748
Advances given		
Prisma AI Corporation Pte Ltd	2,331	-

NOTE 25: SEGMENT REPORTING

As the Company's business activity falls within a single primary business segment and is a single geographical segment, the disclosure requirements of Accounting Standard (AS- 17) "Segment Reporting", are not applicable.

NOTE 26: BASIC AND DILUTED EARNINGS PER SHARE (EPS)

Particulars	For the Year ended on March 31, 2025	For the Year ended on March 31, 2024
Profit/(Loss) After Tax (in Rupees)	72,002,889	142,760,859
Weighted Average Number of Equity Shares outstanding as at March 31, 2025(In numbers)	5,029,561	5,027,606
Earnings Per Share - Basic & Diluted (in Rupees)	14.32	28.40
Face Value per share in Rupees (in Rupees)	10	10

NOTE 27: CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)

The Company does not have any Contingent liability or commitment to disclose.

NOTE 28: IMPAIRMENT OF ASSETS

The management does not see any indicators for impairment.

NOTE 29:

The figures for the previous year have been regrouped and reclassified, wherever required.

NOTE 30:

Amounts in the financial statements are rounded off to the nearest lakh, except for equity share data and as otherwise stated.

NOTE 31:

Onerous Contracts represents contracts where the unavoidable costs to be incurred are in excess of economic benefits expected to be received in respect of sales orders accepted on or before the balance sheet but not executed. As on March 31, 2025, the Company does not have any open sale contracts where the variable product cost to produce the finished goods exceed the agreed sale consideration. Accordingly, the Company has not provided for any onerous contracts.

NOTE 32:

Balances of Trade receivables / Trade payables, Advances given / Advance received are subject to confirmation and reconciliation.

NOTE 33:

The Company has not revalued its Property, Plant and Equipment or Intangible assets during the year ended March 31, 2025.

NOTE 34: Details of Benami Property held

The Company does not have any Benami property and 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.

NOTE 35: Wilful Defaulter

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

NOTE 36: Relationship with Struck off Companies under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,

The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

NOTE 37: Undisclosed income

The Company does not have any undisclosed income which is not recorded in the books of account 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).

NOTE 38: Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

NOTE 39: Operating Leases

The company has not entered into any non-cancellable lease during the year.

NOTE 40: Outstanding derivative instruments

The Company does not have any derivatives outstanding as at the reporting date.

NOTE 41: Compliance with number of layers of company

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

NOTE 42: Compliance with approved Scheme(s) of Arrangements

The Company has not entered into any Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

NOTE 43: Utilisation of Borrowed funds and share premium

In the opinion of the management of the Company and to the best of their 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(s) or entity(ies), 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.

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

NOTE 44: Loans or Advances to Promoters, Directors, KMPs and related parties

The Company has not granted Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

NOTE 45: Capital Work-in-progress

The Company does not have any Capital Work-in-Progress.

NOTE 46: Maintenance of Books of Accounts under Section 128 of the Companies Act,2013

The Company has maintained its books of accounts during the year in Tally. The company has maintained the daily backups of the books of accounts as required under the MCA notification dated 05th August 2022, for the periods starting from April 2024 to end of the financial year.

NOTE 47: Additional information required under Schedule III to the Companies act 2013 of enterprises Consolidated as subsidiaries

Amount in Lakhs, unless otherwise specified

	Name of the entity	Net Assets		Share in Profit/Loss	
		As a % of Consolidated net assets	Amount	As a % of Consolidated profit or loss.	Amount
Holding	Prisma Global Limited	96.32%	10,333	101.43%	730.31
Subsidiary	Snap2life Global Private Limited	3.68%	395	-1.43%	(10.28)
Minority Interest		0.00%	0	0.00%	(0.00)
Total		100%	10,728	100%	720

For Dixit Dattatray & Associates
Chartered Accountants
Firm Registration No. 102665W

Dixit Dattatray
Proprietor
M. No. 040032
Place : Mumbai
Date : 11/08/2025
UDIN : 25040032BMKQOW8044

DIXIT DATTATRAY & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

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

Shreeram Iyer
Director
DIN: 02768043
Place : Mumbai
Date : 11/08/2025

Amitabh Roy Chowdhury
Director
DIN: 06484836
Place : Mumbai
Date : 11/08/2025

PRISMA GLOBAL LIMITED MUMBAI