

NIIT Mexico, S. DE R.L. DE C.V.
Special Purpose Balance Sheet as at March 31, 2026

(All amounts are in MXN, unless stated otherwise)

		As at	
	Notes	March 31, 2026	March 31, 2025
ASSETS			
Current Assets			
Financial assets			
Trade receivables	1	1,715,558	256,984
Cash and cash equivalents	1(ii)	2,075,880	3,755,683
Other financial assets	1(iii)	4,462,278	2,335,404
Other current assets	2	76,144	186,833
Total current assets		8,329,860	6,534,904
Total Assets		8,329,860	6,534,904
EQUITY AND LIABILITIES			
Equity			
Equity share capital	3	4,105,469	4,105,469
Other equity	4	(1,410,411)	(1,212,558)
Total Equity		2,695,058	2,892,911
Liabilities			
Current liabilities			
Financial Liabilities			
Trade payables	5(i)	618,198	1,075,705
Other financial liabilities	5(ii)	4,586,400	2,566,288
Other current liabilities	6	430,204	-
Total current liabilities		5,634,802	3,641,993
Total liabilities		5,634,802	3,641,993
Total Equity and Liabilities		8,329,860	6,534,904

For and on behalf of the Board of Directors of
NIIT Mexico, S. DE R.L. DE C.V.

P R Subramanian
Director

Date : May 7, 2026

NIIT Mexico S.de.R.L de.C.V
Av. Insurgentes Centro 64 Oficina B-601
Col. Juárez, Alcaldía Cuauhtémoc
Ciudad de México C.P. 06600

NIIT Mexico, S. DE R.L. DE C.V.
Special Purpose Statement of Profit and Loss for the year ended March 31, 2026
(All amounts are in MXN, unless stated otherwise)

		Year ended	
	Notes	March 31, 2026	March 31, 2025
INCOME			
Revenue from operations	7	2,454,162	398,485
Total income		2,454,162	398,485
EXPENSES			
Professional & technical outsourcing expenses		1,800,247	280,381
Other expenses	8	851,768	972,404
Total expenses		2,652,015	1,252,785
Loss before Tax		(197,853)	(854,300)
Tax expense:	9		
-Current Tax		-	21,934
Total tax expenses		-	21,934
Loss for the year		(197,853)	(876,235)

For and on behalf of the Board of Directors of
NIIT Mexico, S. DE R.L. DE C.V.



P R Subramanian
Director

Date : May 7, 2026

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NIIT Mexico, S. DE R.L. DE C.V.
Special Purpose Statement of changes in equity for the year ended March 31, 2026
(All amounts are in MXN, unless stated otherwise)

a) Equity share capital (Refer note 3)

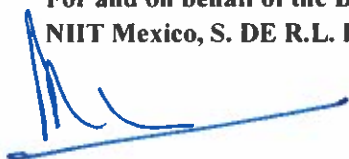
Particulars	No. of shares	Amount
As at April 01, 2024	3,000	3,000
Issue of share capital during the year	4,102,469	4,102,469
As at March 31, 2025	4,105,469	4,105,469
Issue of share capital during the year	-	-
As at March 31, 2026	4,105,469	4,105,469

b) Other equity (Refer note 4)

Retained Earnings

Particulars	Amount
As at April 01, 2024	(336,323)
Loss for the year	(876,235)
As at March 31, 2025	(1,212,558)
Loss for the year	(197,853)
As at March 31, 2026	(1,410,411)

For and on behalf of the Board of Directors of
NIIT Mexico, S. DE R.L. DE C.V.



P R Subramanian
Director

Date : May 7, 2026

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NIIT Mexico, S. DE R.L. DE C.V.**Notes to the Special Purpose Financial Statements for the year ended March 31, 2026**

(All amounts are in MXN, unless stated otherwise)

1 Financial Assets	As at	
	March 31, 2026	March 31, 2025
	Current	
1(i) Trade Receivables		
Unsecured, considered good		
Trade Receivables	1,689,483	69,265
Receivables from Related Parties	26,075	187,719
Total	1,715,558	256,984
1(ii) Cash and Cash equivalents		
Balance with banks		
-Current Accounts	2,075,880	3,755,683
Total	2,075,880	3,755,683
1(iii) Other Financial Assets		
Other Receivables	4,462,278	2,335,404
Total	4,462,278	2,335,404
2 Other Assets		
Advances recoverable in cash or in kind		
Unsecured, considered good	-	59,608
Balances with Government Authorities (net)	-	75,641
Contract Assets	76,144	51,584
Total	76,144	186,833

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NIIT Mexico, S. DE R.L. DE C.V.**Notes to the Special Purpose Financial Statements for the year ended March 31, 2026**

(All amounts are in MXN, unless stated otherwise)

3 Equity share capital

Particulars	Equity shares	
	No. of shares	Amount
Equity share of MXN 1 each issued, subscribed and fully paid		
As at April 01, 2024	3,000	3,000
Issue of share capital during the year	4,102,469	4,102,469
As at March 31, 2025	4,105,469	4,105,469
Issue of share capital during the year	-	-
As at March 31, 2026	4,105,469	4,105,469

	As at	
	March 31, 2026	March 31, 2025
4 Other Equity		
Retained Earnings		
Opening Balance	(1,212,558)	(336,323)
Add : Loss for the year	(197,853)	(876,235)
Closing Balance	(1,410,411)	(1,212,558)

	As at	
	March 31, 2026	March 31, 2025
5 Financial Liabilities		
5(i) Trade Payables		
	Current	
Trade Payables	92,790	202,314
Trade payables to related parties	525,408	873,391
	618,198	1,075,705

	As at	
	March 31, 2026	March 31, 2025
5(ii) Other Financial Liabilities		
	Current	
Other Payables*	4,586,400	2,566,288
	4,586,400	2,566,288

*Payables relates to strategic sourcing.

	As at	
	March 31, 2026	March 31, 2025
6 Other Liabilities		
	Current	
Statutory Dues	430,204	-
	430,204	-

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NIIT Mexico, S. DE R.L. DE C.V.**Notes to the Special Purpose Financial Statements for the year ended March 31, 2026**

(All amounts are in MXN, unless stated otherwise)

	Year ended	
	March 31, 2026	March 31, 2025
7 Revenue From Operations		
Sale of Service	2,454,162	398,485
	2,454,162	398,485
	Year ended	
	March 31, 2026	March 31, 2025
8 Other Expenses		
Legal and professional	529,368	530,526
Loss on foreign currency translation and transaction (net)	273,778	389,940
Bank charges	48,622	51,938
Total	851,768	972,404

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NIIT Mexico, S. DE R.L. DE C.V.**Notes to the Special Purpose Financial Statements for the year ended March 31, 2026**

(All amounts are in MXN, unless stated otherwise)

9 Tax Expense	Year ended	
	March 31, 2026	March 31, 2025
(a) Current tax		
Current tax on profits of the year	-	21,934
Tax Adjustment for Earlier years	-	-
Total current tax expense	-	21,934
(b) Reconciliation of tax expense and the accounting profit multiplied by tax rate:	Year ended	
	March 31, 2026	March 31, 2025
Loss before tax	(197,853)	(854,300)
Tax effect of amounts which are not deductible (taxable) in calculating taxable income:		
-Others	-	21,934
Total	-	21,934

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