

Alldigi Tech Manila Inc.

Balance Sheet

(All amounts are in PHP, unless otherwise stated)

	Schedules	As at March 31, 2026	As at March 31, 2025
Equity and liabilities			
Shareholders' funds			
Share capital	1	81,250,000	81,250,000
Reserves and surplus	2	374,906,138	373,512,647
		456,156,138	454,762,647
Non-current liabilities			
Lease Liability	3	213,307,301	239,317,947
Retirement Liability	3	21,577,016	17,821,991
		234,884,317	257,139,939
Current liabilities			
Sundry creditors - others	4	63,854,952	62,704,183
Sundry creditors - non Trade	4	1,322,586	1,104,404
Accrued salaries and benefits	4	8,905,620	6,264,553
Lease liability	4	68,086,026	48,335,613
Provision for taxation	4	11,263,340	10,138,917
Forward Contract Liabilities - net	4	13,104,486	-
Other liabilities	4	12,950,780	11,108,694
		179,487,790	139,656,364
Total		870,528,245	851,558,949
Assets			
Non-current assets			
Fixed assets	5	361,017,788	383,132,985
Other non-current assets	6	20,381,689	27,685,268
		381,399,477	410,818,253
Current assets			
Cash and bank balances	8	278,503,008	112,740,852
Trade receivables	7	183,731,348	310,699,162
Short-term loans and advances	9	12,543,720	12,237,974
Prepayments and other current assets	10	14,350,692	5,062,708
		489,128,768	440,740,696
Total		870,528,245	851,558,949

As per our Report of even date

For Alldigi Tech Manila Inc.



SURESH RAJAGOPALAN

Country Manager

Alldigi Tech Manila Inc.

Place: Manila, Phillipines

Date: 04-May-2026

Alldigi Tech Manila Inc.
Schedules to the Financial Statements
(Amounts in PHP)

	As at March 31, 2026	As at March 31, 2025
1 Share Capital		
Capital Stocks - Common	81,250,000	81,250,000
	81,250,000	81,250,000
2 Reserves and Surplus		
Reserves and surplus	373,512,647	257,615,383
Profit for the period	178,144,238	234,047,695
Dividends	(166,562,500)	(117,479,505)
Remeasurement gain on retirement liability - OCI	(10,188,247)	(670,927)
Net reserves and surplus in the statement of profit and loss	374,906,138	373,512,647
3 Other Long-Term Liabilities		
Lease Liability	213,307,301	239,317,947
Retirement liability	21,577,016	17,821,991
	234,884,317	257,139,938
4 Current liabilities		
Sundry creditors - non trade	1,322,586	1,104,404
Sundry creditors - others	63,854,952	62,704,183
Accrued salaries and benefits	8,905,620	6,264,553
Lease liability	68,086,026	48,335,613
Provision for taxation	11,263,340	10,138,917
Forward Contract Liabilities - net	13,104,486	-
Other liabilities	12,950,780	11,108,694
	179,487,790	139,656,364
5 Fixed Assets		
Property and equipment	379,752,344	317,756,402
Right-of-use asset	476,537,644	426,555,331
Intangible asset	18,943,134	13,896,148
Accumulated depreciation	(514,215,334)	(375,074,896)
	361,017,788	383,132,985
6 Other Non-current Assets		
Other financial assets - non current	20,381,689	27,685,268

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Alldigi Tech Manila Inc.
Schedules to the Financial Statements
(Amounts in PHP)

	As at March 31, 2026	As at March 31, 2025
7 Current trade receivable (unsecured)		
Considered good	187,417,054	313,911,107
Allowance for expected credit losses	(3,685,706)	(3,211,945)
	183,731,348	310,699,162
8 Cash and bank balances		
Cash on hand	45,000	35,000
Balance with banks		
- in current accounts	278,458,008	112,705,852
	278,503,008	112,740,852
9 Short-term loans and advances (Unsecured, considered good unless stated otherwise)		
Advances recoverable in cash or in kind or for value to be received	12,314,515	12,165,081
Loan to subsidiary	229,205	72,893
	12,543,720	12,237,974
10 Prepayments and other current assets		
Prepayments and other current assets	14,350,692	5,062,708
	14,350,692	5,062,708



SURESH RAJAGOPALAN
Country Manager
Alldigi Tech Manila Inc.

Place: Manila, Phillipines
Date: 04-May-2026

Alldigi Tech Manila Inc.
Statement of Comprehensive Income
(All amounts are PHP, unless otherwise stated)

		For the year ended	For the year ended
	Schedules	March 31, 2026	March 31, 2025
Income			
Revenue from operations(net)		1,372,197,980	1,271,827,206
Other income - net	11	14,669,749	1,909,082
Total revenue (I)		1,386,867,729	1,273,736,288
Expenses			
Employee cost and benefits	12	861,674,175	766,025,356
Other expenses	13	143,468,273	118,990,151
Total (II)		1,005,142,448	885,015,507
Earnings before interest, tax, depreciation and amortization (EBITDA) (I) - (II)		381,725,281	388,720,780
Finance costs	14	21,552,871	10,791,043
Depreciation and amortization expense		139,140,441	102,859,147
Profit before tax		221,031,969	275,070,591
Provision for taxation			
Current tax		42,887,731	41,022,895
Profit for the quarter		178,144,238	234,047,695
Item that will not be Reclassified			
Subsequently to Profit or Loss			
Remeasurement gain(loss) on defined benefit obligation	2	2,916,239	(670,927)
Net change in fair value of forward contracts designated as cash flow hedges		(13,104,486)	-
Total Comprehensive Income		167,955,991	233,376,768

As per our Report of even date

For Alldigi Tech Manila Inc.



SURESH RAJAGOPALAN
Country Manager
Alldigi Tech Manila Inc.

Place: Manila, Phillipines

Date: 04-May-2026

Alldigi Tech Manila Inc.
Schedules to the Financial Statements
(Amounts in PHP)

	For the year ended March 31, 2026	For the year ended March 31, 2025
11 Other Income (Loss) - net		
Interest	5,678,465	5,231,328
Others	8,991,284	(3,322,244)
	14,669,749	1,909,082
12 Employee costs and benefits		
Salaries, wages and allowances	793,376,958	694,785,699
Recruitment and training	17,096,215	31,106,492
Staff welfare	51,201,002	40,133,165
	861,674,175	766,025,356
13 Other expenses		
Rent and amenities	3,835,420	23,216,786
Electricity	26,836,478	26,373,840
Professional and consultancy charges	6,529,907	7,414,560
Travel and conveyance	18,539,941	17,942,987
Telephone	23,039,329	16,724,359
Repairs and maintenance		
- Plant and machinery	9,484,229	4,220,255
- Others	45,007,897	14,181,817
Rates and taxes	6,776,025	7,502,123
Miscellaneous expenses	1,969,459	1,748,643
Other selling expenses	740,430	(948,875)
Insurance	709,158	613,656
	143,468,273	118,990,151
14 Finance costs		
Bank charges	285,805	178,214
Interest - others	21,267,066	10,612,829
	21,552,871	10,791,043



SURESH RAJAGOPALAN
Country Manager
Alldigi Tech Manila Inc.

Place: Manila, Phillipines
Date: 04-May-2026