



Accelya Solutions Americas, Inc. <i>(Formerly Known As Kale Softech Inc.)</i> 971 Us Highway 202N STE N Branchburg, Nj 08876	2
---	----------

Accelya Solutions UK Limited <i>(Formerly Known As Zero Octa UK Limited)</i> Acre House, 11/15 William Road, London, NW1 3ER	11
--	-----------



Director's Report

To,
The Shareholders,

The Board of Directors of Accelya Solutions Americas, Inc. ("the Company") presents its report in respect of the year ended 30th June 2026.

Directors

James K Davidson has held office during the whole of the period from 29th July 2020 to the date of this report.

Saurav Adhikari has held office during the whole of the period from 2nd August 2022 to the date of this report.

Principal Activity

The principal activity of the Company during the financial year was marketing software solutions and outsourced services to the travel and transportation industry.

Results

The revenue of the Company during the year ended June 30, 2026, was USD 7,959,332 as compared to USD 12,216,402 for the year ended June 30, 2025. The Company made a Net Profit of USD 266,701 for the year ended June 30, 2026, as compared to USD 448,817 for the year ended June 30, 2025.

Significant Event after Balance Sheet Date

There is no significant event to report since the book-close and balance sheet date of June 30, 2026.

Environmental Regulation Performance

The Company's operations are not subjected to any particular and significant environmental regulation under a law of the US Federal or any State Government. Accordingly, no environmental disclosure is required.

Directors' Interests

Since the end of the previous financial year, no director of the Company has received or become entitled to receive any benefit, other than benefits disclosed in the financial statements as emoluments or the fixed salary of a full-time employee of the Company or a related body corporate by reason of a contract made by the Company or a related body corporate with the director or with a firm of which the director is a member, or with a company in which the director has a substantial interest.

Indemnification of Officers

The Company has not, during or since the end of the financial year, in respect of any person who is or has been an officer or auditor of the Company.

- Indemnified or made any relevant agreement for indemnifying against a liability, including costs and expenses in successfully defending legal proceedings; or
- Paid or agreed to pay a premium in respect of a contract insuring against a liability for the costs or expenses to defend legal proceedings.



Directors' Responsibility Statement

Your directors confirm that -

- a. In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b. The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss for that period.
- c. The directors had taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- d. The directors have prepared the annual accounts on a going concern basis.
- e. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

This report has been made in accordance with a resolution of directors.

For and on behalf of the Board of Directors
Accelya Solutions Americas, Inc.

Place: New Jersey
Date: July 23, 2026

James K Davidson
Director



BALANCE SHEET JUNE 30, 2026

	30 June 2026 \$
Assets	
Current assets:	
Cash at bank	2,160,760
Accounts receivable (net)	265,010
Contract asset	8,200
Other current assets	28,016
Total current assets	2,461,986
Non current assets	
Security deposits	5,000
Total non current assets	5,000
Total assets	2,466,986
Liabilities and member's deficit	
Current liabilities:	
Accounts payable & accruals	250,779
Total current liabilities	250,779
Stockholder's Equity	
1,300,000 Shares issued and outstanding	13,000
Additional paid in capital	1,287,000
Retained earnings	916,207
Total stockholders' equity	2,216,207
Total liabilities and stockholders' equity	2,466,986

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

For and on behalf of the Board of Directors
Accelya Solutions Americas, Inc.

Place: New Jersey
Date: July 23, 2026

James K Davidson
Director



STATEMENT OF RETAINED EARNINGS JUNE 30, 2026

	30 June 2026 \$
Retained earnings - beginning	1,649,506
Add: profit for the year	266,701
Less: dividend paid	(1,000,000)
Retained earnings-ending	916,207

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

For and on behalf of the Board of Directors
Accelya Solutions Americas, Inc.

Place: New Jersey
Date: July 23, 2026

James K Davidson
Director



STATEMENT OF OPERATION JULY 1, 2025 TO JUNE 30, 2026

	Year Ended 30 June 2026 \$
Revenue	7,959,332
Less: cost of goods sold- schedule A	7,550,826
Gross profit	408,506
Operating expenses:	
General and administrative- schedule B	36,574
Total operating expenses	36,574
Profit from operations before interest and taxes	371,932
Other income/ (expenses)- schedule C	149
Profit before taxes and interest	372,081
Corporate tax	(105,380)
Net profit for the year	266,701

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

For and on behalf of the Board of Directors
Accelya Solutions Americas, Inc.

James K Davidson
Director

Place: New Jersey
Date: July 23, 2026



STATEMENT OF OPERATION JULY 1, 2025 TO JUNE 30, 2026

	Year Ended 30 June 2026 \$
SCHEDULE A	
Cost of sales	
Software and maintenance	7,550,826
Total cost of sales	7,550,826

**SCHEDULE B
GENERAL AND ADMINISTRATIVE EXPENSES**

	Year Ended 30 June 2026 \$
Bank charges	667
Director sitting and committee fees	5,000
Subscriptions	33,927
Professional fees	4,020
(Reversal) for doubtful debts	(7,842)
Miscellaneous expenses	802
Total general and administrative expenses	36,574

SCHEDULE C

	Year Ended 30 June 2026 \$
Other income/ (expenses)	
Loss on currency fluctuation	113
Miscellaneous income	36
Total other income/ (expenses)	149

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

For and on behalf of the Board of Directors
Accelya Solutions Americas, Inc.

Place: New Jersey
Date: July 23, 2026

James K Davidson
Director



STATEMENT OF CASH FLOWS JULY 1, 2025 TO JUNE 30, 2026

	Year Ended 30 June 2026 \$
Cash flow from operating activities	
Net profit	266,701
Adjustment to reconcile net profit to net cash	
Used in operating activities:	
Accounts receivable	1,622,048
Contract asset	784,435
Other current assets	(28,016)
Prepaid expenses-current	74,850
Prepaid expenses-non current	75,302
Accounts payable and accrued liabilities	(2,066,163)
Contract liabilities	(121,799)
Cash generated from operations	607,358
Taxes paid (net of refunds)	(3,917)
Net cash used in operating activities	603,441
Cash flow from investing activities	-
Net cash used in investing activities	-
Cash flows from financing activities	
Dividend paid	(1,000,000)
Net cash used in financing activities	(1,000,000)
Net increase in cash	(396,559)
Cash at the beginning of the period	2,557,319
Cash at the end of the period	2,160,760
Supplemental disclosures of cash flow information	
Corporation tax paid for fy 2025-26	132,300
Dividend paid	1,000,000

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

For and on behalf of the Board of Directors
Accelya Solutions Americas, Inc.

Place: New Jersey
Date: July 23, 2026

James K Davidson
Director



NOTES TO THE FINANCIAL STATEMENTS June 30, 2026

1. Organization and operation

Accelya Solutions Americas Inc. (ASAI) (formerly known as Kale Softech Inc.) was incorporated on November 16, 1998 in the State of New Jersey. The primary business activity during the financial year was marketing software solutions and outsourced services to the travel and transportation industry. The Company began its operation on January 1, 1999. It is a wholly owned subsidiary of Accelya Solutions India Limited (Accelya Solutions) in India which is a leading solution provider to global Airline and Travel Industry. ASAI enters into contracts with the end customers in the Americas and is responsible for invoicing and collection.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements for the period July 1, 2025, to June 30, 2026 are prepared in accordance with the Statement on standard for Accounting and review services issued by American Institute of Certified Public Accountants.

In preparing the Company's financial statements in conformity with Statements on Standards for Accounting and Review Services, issued by the American Institute of Certified Public Accountants, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period, the important estimates made by the Company in preparing these financial statements include those of useful life of property and equipment, the valuation of deferred taxes and allowance for doubtful debts and actual results could differ from those estimates.

Assets, liabilities, revenue and expenses are recognized on an accrual basis of accounting for both financial statements and federal income tax purposes. The accounts are prepared on a going concern basis.

3. Cash at Bank

Balance in the bank, as on June 30, 2026, was \$ 2,160,760. The balance in the bank exceeds the limit of FDIC insurance of \$ 250,000 per account this year.

4. Accounts Receivable

The Company provides allowance for doubtful accounts equal to uncollectable amounts in the aggregate based on the present and prospective financial condition of the customers and ageing of account receivable after considering historical experience and economic environment.

The accounts receivable (net of provision) of \$ 265,010 as on June 30, 2026, are fully collectible.

6. Corporate Tax Payable

The Company provides for taxes as required by the accounting principles generally accepted in United States of America. The federal and state tax returns of the Company for 2022, 2023, 2024, 2025 are subject to examination by IRS and State authorities, general for three years after they are filed.

\$104,284	Provision for tax as on June 30, 2026
(132,300)	Advance tax paid as on June 30, 2026
(28,016)	





NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2026

7. Other Asset

Details are as under:

\$ 5,000	IATA deposit
\$ 5,000	Total other assets

8. Accounts Payable

The total accounts payable is \$ 250,779 as on June 30, 2026.

9. Commitment and contingencies

There are no commitments of contingencies as on June 30, 2026. The Company has evaluated events through July 28, 2026, which is the date the financial statements were available to be issued. Therefore, there is no provision for contingencies as on June 30, 2026.

10. Remuneration paid to Directors

Remuneration of \$5,000 paid to Saurav Adhikari is shown under the heading 'Director sitting and committee fees' expenses in financial statements.

11. Related Party Transactions

The company has the following transactions with the parent company and associated entities.

Inter-Company Name	Services received by the Company
Accelya Solutions India Ltd.	7,282,207
Accelya World S.L.U.	268,619

12. Shareholders' Equity

The total authorized share capital of the Company is 35,000,000 shares of common Stock, par value \$ 0.01 per share, divided into 2 classes as under:

25,000,000	Class A voting shares of Common stock.
10,000,000	Class B non-voting shares of common stock.

500,000 Preference shares of \$1.00 par value.

Issued Capital is as under:

1,300,000 Class A shares at USD 0.01 per share have been issued to Accelya Solutions India Limited., (a foreign corporation), who owns 100% of the current issued share capital

For and on behalf of the Board of Directors
Accelya Solutions Americas, Inc.

Place: New Jersey
Date: July 23, 2026

James K Davidson
Director



CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2026

	Page
Company Information	12
Directors' Report	13
Profit and Loss Account and Other Comprehensive Income	15
Balance Sheet	16
Statement of Changes in Equity	17





Company information for the year ended 30th June, 2026

DIRECTORS	:	James Davidson
REGISTERED OFFICE	:	Acre House 11/15 William Road London NW1 3ER
REGISTERED NUMBER	:	03772143 (England and Wales)





DIRECTORS' REPORT

The directors present their report with the financial statements of the company for the year ended 30th June 2026.

The Company has met the requirements in Companies Act 2006 to obtain the exemption provided from the presentation of a strategic report.

PRINCIPAL ACTIVITY

There was no principal activity of the company in the year under review.

REVIEW OF BUSINESS

During the current year, the Board of Directors of the Company in its meeting held on 25 June 2026, has approved dissolution of the company by way of voluntary strike off.

During the period under review, the Company has not generated any revenue.

DIVIDENDS

The company declared dividend of £.549,450 (2025: £.177,600) during the year.

DIRECTORS

Mr. James Davidson was appointed director with effect from 26th January 2022 and holds office as on the date of this report.

STATEMENT OF DIRECTORS RESPONSIBILITIES IN REPECT OF THE DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 Reduced Disclosure Framework.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The Company has taken exemption from reporting on Energy and Carbon Performance as this information is included in the consolidated group financial statements of Accelya Holding World S.L.U, of which this Company is a member. Full disclosure can be found in the Accelya Holding World S.L.U Financial Statements for 2026.

ON BEHALF OF THE BOARD:

.....

James Davidson - Director

Date: 23rd July 2026



**PROFIT AND LOSS ACCOUNT AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2026**

	2026		2025	
	£	£	£	£
TURNOVER		-		1,670,880
Staff costs	-		-	
Depreciation	-		-	
Other operating expenses	2,507	(2,507)	1,499,950	(1,499,950)
OPERATING PROFIT		(2,507)		170,930
Other income		-		1,767
PROFIT BEFORE TAXATION		(2,507)		172,697
Tax on profit		-		(43,174)
PROFIT FOR THE FINANCIAL YEAR		(2,507)		129,523
OTHER COMPREHENSIVE INCOME		-		-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(2,507)		129,523



BALANCE SHEET AT 30TH JUNE 2026

	2026		2025	
	£	£	£	£
FIXED ASSETS				
Tangible assets	-	-		
CURRENT ASSETS				
Trade receivables and others	-		249,525	
Cash at bank and in hand	-		750,545	
Other current assets	-		4,171	
	-		1,004,241	
NON-CURRENT ASSETS				
Deposits	-		4,000	
Income tax assets(net)	-		55	
	-		4,055	
CURRENT LIABILITIES				
Trade payables	-		(237,831)	
Provisions	-		-	
Income tax liabilities(net)	-		(23,780)	
Dividend payable	-		(177,600)	
NET ASSETS		-		569,085
TOTAL ASSETS LESS CURRENT LIABILITIES		-		569,085
CAPITAL AND RESERVES				
Called up share capital		-		1,110
Share premium		-		249,890
Retained earnings		-		318,085
SHAREHOLDERS' FUNDS		-		569,085

For the year ended 30th June 2026 the Company was entitled to exemption from audit under section 479A of the Companies Act 2006, relating to subsidiaries companies.

The members have not required the Company to obtain an audit of its accounts for the year ended 30th June 2026 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Directors on 23 July 2026 and were signed on its Behalf by:

.....
James Davidson - Director



STATEMENT OF CHANGES IN EQUITY

	Called up share capital £	Retained earnings £	Share premium £	Total equity £
Balance at 1st July 2024	1,110	366,162	249,890	617,162
Changes in equity				
Total comprehensive income	-	129,523	-	129,523
Dividend paid	-	(177,600)	-	(177,600)
Balance at 30th June 2025	1,110	318,085	249,890	569,085
Changes in equity				
Total comprehensive income	-	(2,507)	-	(2,507)
Transfer of share premium to retained earnings	-	249,890	(249,890)	-
Transfer of translation difference to retained earnings	-	151	-	151
Dividend declared	-	(549,450)	-	(549,450)
Balance transferred to shareholders	(1,110)	(16,169)	-	(17,279)
Balance at 30th June 2026	-	-	-	-

