

Sagility Technologies LLC**Balance Sheet***(All amounts are in US Dollars in millions, unless otherwise stated)*

Particulars	Notes	As at 31 March 2025	As at 31 March 2024
ASSETS			
Non-current assets			
Property, plant and equipment	3	0.01	0.01
Financial assets			
Deferred tax assets (net)		0.18	-
Other tax assets (net)	4	4.30	-
Other non-current assets	5	0.01	-
Total Non-current assets		4.50	0.01
Current assets			
Financial assets			
- Trade receivables	6	0.74	0.01
- Cash and cash equivalents	7	0.03	0.52
Other current assets	8	0.06	0.14
Total Current assets		0.83	0.67
Total Assets		5.33	0.68
EQUITY AND LIABILITIES			
Equity			
Members equity	9	0.01	0.01
Other equity		(19.80)	(16.11)
Equity attributable to owners of the Company		(19.79)	(16.10)
Liabilities			
Current liabilities			
Financial liabilities			
- Trade payables	10	-	-
Total outstanding dues to micro enterprises and small enterprises ;		-	-
Total outstanding dues to creditors other than micro enterprises and small enterprises		9.44	0.38
- Other financial liabilities	11	15.42	16.17
Other current liabilities	12	-	0.02
Provision for employee benefit obligations	13	0.26	0.21
Total Current liabilities		25.12	16.78
Total Liabilities		25.12	16.78
Total Equity and Liabilities		5.33	0.68

Sagility Technologies LLC
Statement of Profit and Loss

(All amounts are in US Dollars in millions, unless otherwise stated)

Particulars	Notes	For the year ended 31 March 2025	For the year ended 31 March 2024
Income			
Revenue from operations	14	0.57	1.13
Other income	15	-	0.00
Total income		0.57	1.13
Expenses			
Employee benefits expense	16	6.34	5.62
Other expenses	18	2.48	2.03
Total expenses		8.82	7.65
Earnings before interest expense, taxes, depreciation and amortisation		(8.25)	(6.52)
Depreciation and amortisation expenses	17	0.01	0.03
Profit/(Loss) before tax		(8.26)	(6.55)
Tax expense:	19		
Current tax		(1.59)	(1.30)
Deferred tax		(0.19)	0.00
Total tax expense/ (credit)		(1.78)	(1.30)
Profit/(Loss) for the year		(6.48)	(5.25)

Sagility Technologies LLC**Statement of Cash Flows***(All amounts are in US Dollars in millions, unless otherwise stated)*

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Cash flows from operating activities		
Profit/(Loss) before tax for the year	(8.26)	(6.55)
Adjustments for:		
Depreciation and amortization expense	0.01	0.03
Operating profit/(Loss) before working capital adjustments	(8.25)	(6.52)
Working capital adjustments:		
Trade receivables	(0.73)	0.09
Non-current financial assets	(0.01)	0.01
Other current assets	0.08	(0.11)
Trade payables	9.07	(0.06)
Provision for employee benefit obligations	0.05	0.02
Other financial liabilities	(0.80)	6.79
Other liabilities	(0.02)	-
Cash flows generated from operating activities	(0.61)	0.22
Deferred tax changes	0.12	-
Income taxes paid (net of refunds)	-	-
Net cash flows generated from operating activities (A)	(0.49)	0.22
Cash flows from investing activities		
Acquisition of property, plant and equipment and other intangible assets	0.00	-
Net cash flows used in investing activities (B)	0.00	-
Net cash flows used in financing activities (C)	-	-
Net decrease in cash and cash equivalents (A+B+C)	(0.49)	0.22
Cash and cash equivalents at the beginning of the year	0.52	0.30
Cash and cash equivalents at the end of the year	0.03	0.52
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 7)	0.03	0.52
	0.03	0.52

Sagility Technologies LLC

Statement of Changes in Equity

(All amounts are in US Dollars in millions, unless otherwise stated)

Particulars	Attributable to the equity owners of the Company					
	Reserves and surplus				Items of Other comprehensive income	
	Member's contribution	Member's additional contribution	Retained earnings	Securities premium	Other component of equity	Total
Balance as at 01 April 2024	0.01	37.66	(50.98)	-	(2.82)	(16.13)
Profit for the year	-	-	(6.48)	-	-	(6.48)
Other comprehensive income / (loss), net of tax	-	-	-	-	2.82	2.82
Total comprehensive income for the year	-	-	(6.48)	-	2.82	(3.67)
Balance as at 31 March 2025	0.01	37.66	(57.46)	-	-	(19.79)

Particulars	Attributable to the equity owners of the Company					
	Reserves and surplus				Items of Other comprehensive income	
	Member's contribution	Member's additional contribution	Retained earnings	Securities premium	Other component of equity	Total
Balance as at 01 April 2023	0.01	37.66	(45.73)	-	(1.52)	(9.58)
Profit for the year	-	-	(5.25)	-	-	(5.25)
Total comprehensive income for the year	-	-	(5.25)	-	-	(5.25)
Transactions with owners in their capacity as owners:						
Movement during the year	-	-	-	-	(1.30)	(1.30)
Balance as at 31 March 2024	0.01	37.66	(50.98)	-	(2.82)	(16.13)

3 Property, plant and equipment and capital work-in progress

Particulars	Leasehold improvements	Computers	Office equipment	Furniture and fixtures	Total	Capital-work-in-progress*
Cost						
Balance as at 01 April 2023	0.10	0.02	0.00	0.02	0.14	-
Additions	-	-	-	-	-	-
Disposals	-	-	(0.00)	-	(0.00)	-
Balance as at 31 March 2024	0.10	0.02	0.00	0.02	0.14	-
Additions	-	-	-	-	-	-
Disposals	(0.10)	(0.01)	-	(0.00)	(0.11)	-
Balance as at 31 March 2025	0.00	0.01	0.00	0.02	0.03	-
Accumulated depreciation						
Balance as at 01 April 2023	0.07	0.01	0.00	0.01	0.09	-
Charge for the year	0.03	0.01	0.00	0.00	0.04	-
Disposals	-	-	(0.00)	-	(0.00)	-
Balance as at 31 March 2024	0.10	0.02	0.00	0.01	0.13	-
Charge for the year	0.00	0.00	0.00	0.00	(0.00)	-
Disposals	(0.10)	(0.01)	-	(0.00)	(0.11)	-
Balance as at 31 March 2025	0.00	0.01	0.00	0.01	0.02	-
Net block as at 31 March 2024	0.00	0.00	0.00	0.01	0.01	-
Net block as at 31 March 2025	0.00	0.00	0.00	0.01	0.01	-

Sagility Technologies LLC

Notes to standalone financial statements

(All amounts are in US Dollars in millions, unless otherwise stated)

4	Income tax assets (net)		
Particulars	As at	As at	
	31 March 2025	31 March 2024	
Advance tax, net of provision for tax	4.30	-	
	4.30	-	
5	Other assets (non-current)		
Particulars	As at	As at	
	31 March 2025	31 March 2024	
Unsecured, considered good			
Prepaid expenses	0.01	-	
	0.01	-	
6	Trade receivables		
Particulars	As at	As at	
	31 March 2025	31 March 2024	
Unsecured considered good	0.73	-	
Unbilled receivable	0.01	0.01	
	0.74	0.01	
7	Cash and cash equivalents		
Particulars	As at	As at	
	31 March 2025	31 March 2024	
Balances with banks	0.03	0.52	
	0.03	0.52	
8	Other assets (current)		
Particulars	As at	As at	
	31 March 2025	31 March 2024	
Balances with statutory / government authorities	0.02	0.04	
Advances to suppliers	0.01	0.01	
Advances to employees	0.00	0.04	
Prepayments-Others	0.03	0.05	
	0.06	0.14	

Sagility Technologies LLC**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)*

10	Trade payables		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	9.44	0.38
		9.44	0.38
11	Other financial liabilities (current)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Employee benefits payable	0.63	0.79
	Other payables	14.79	15.38
		15.42	16.17
12	Other liabilities (current)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Contract liability	-	0.02
		-	0.02
13	Provision for employee benefit obligations		
	Current		
	Particulars	As at 31 March 2025	As at 31 March 2024
	- Compensated absences	0.26	0.21
		0.26	0.21

14	Revenue from operations		
Particulars	For the year ended 31 March 2025		ended 31 March 2024
	Revenue from contracts with customers		
	Revenue from sale of services	0.57	1.13
	Total	0.57	1.13
15	Other income		
	Particulars	For the year ended 31 March 2025	
		ended 31 March 2024	
	Interest income under the effective interest rate method on financial assets carried at amortised cost		
	Miscellaneous income*	-	0.00
		-	0.00
	* less than two decimal		
16	Employee benefits expense		
	Particulars	For the year ended 31 March 2025	
		ended 31 March 2024	
	Salaries and wages	5.22	4.39
	Contribution to provident and other funds	0.25	0.56
	Staff welfare	0.20	0.21
	Compensated absences	0.25	0.09
	Others	0.42	0.37
		6.34	5.62
17	Depreciation and amortisation expenses		
	Particulars	For the year ended 31 March 2025	
		ended 31 March 2024	
	Depreciation on property, plant and equipment (refer note 3)	0.01	0.03
		0.01	0.03
18	Other expenses		
	Particulars	For the year ended 31 March 2025	
		ended 31 March 2024	
	Legal and professional fees	0.22	0.14
	Software subscription	1.32	0.94
	Outsourced Manpower	0.78	0.76
	IT Expenses	0.02	0.02
	Marketing expenses	0.00	0.00
	Postage and courier	0.00	0.00
	Printing and Stationery	0.01	0.01
	Recruitment expenses	0.00	0.03
	Travelling and conveyence	0.09	0.10
	Repairs and maintenance-plant & machinery	0.00	0.02
	Bank charges	0.01	0.01
	Membership & Subscription	0.03	0.00
	Miscellaneous Expenses	-	0.00
		2.48	2.03

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary