

Broadpath Global Services Inc**Balance Sheet***(All amounts are in US Dollars in millions, unless otherwise stated)*

Particulars	Notes	As at 31 March 2025
ASSETS		
Non-current assets		
Property, plant and equipment	4	0.01
Right-of-use assets	5	0.22
Financial assets		
- Other financial assets	6	0.03
Other non-current assets	7	0.08
Total Non-current assets		0.34
Current assets		
Financial assets		
- Cash and cash equivalents	8	0.15
- Other financial assets	9	0.05
Other current assets	10	0.01
Total Current assets		0.21
Total Assets		0.55
EQUITY AND LIABILITIES		
Equity		
Members equity	11	0.01
Other equity		
a) Retained earnings	11	0.04
Equity attributable to owners of the Company		0.05
Liabilities		
Non-current liabilities		
Financial liabilities		
- Lease liabilities	12	0.07
Total Non-current liabilities		0.07
Current liabilities		
Financial liabilities		
- Lease liabilities	12	0.17
- Trade payables	13	
Total outstanding dues to micro enterprises and small enterprises ;		-
Total outstanding dues to creditors other than micro enterprises and small enterprises		0.06
- Other financial liabilities	14	0.14
Other current liabilities	15	0.06
Total Current liabilities		0.43
Total Liabilities		0.50
Total Equity and Liabilities		0.55

Broadpath Global Services Inc**Statement of Profit and Loss***(All amounts are in US Dollars in millions, unless otherwise stated)*

Particulars	Notes	From 29 January to March 2025*
Income		
Revenue from operations	16	0.72
Total income		0.72
Expenses		
Employee benefits expense	17	0.44
Other expenses	20	0.21
Total expenses		0.65
Earnings before interest expense, taxes, depreciation and amortisation		0.07
Finance costs	18	0.00
Depreciation and amortisation expenses	19	0.04
Profit before tax		0.03
Profit for the year		0.03
Total comprehensive income for the year		0.03

Broadpath Global Services Inc**Statement of Cash Flows***(All amounts are in US Dollars in millions, unless otherwise stated)*

Particulars	From 29 January to March 2025*
Cash flows from operating activities	
Profit before tax for the period	0.03
Adjustments for:	
Depreciation and amortization expense	0.04
Finance costs	0.00
Operating profit before working capital adjustments	0.07
Working capital adjustments:	
Non-current financial assets	(0.03)
Other non-current assets	0.00
Current financial assets	(0.02)
Other current assets	0.02
Trade payables	(0.00)
Other financial liabilities	0.04
Other liabilities	0.01
Cash flows generated from operating activities	0.09
Deferred tax changes	-
Income taxes paid (net of refunds)	-
Net cash flows generated from operating activities (A)	0.09
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
Cash flows from financing activities	
Repayment of lease liabilities	0.00
Net cash flows used in financing activities (C)	0.00
Net decrease in cash and cash equivalents (A+B+C)	0.09
Cash and cash equivalents as on January 29, 2025	0.06
Cash and cash equivalents at the end of the year	0.15
Cash and cash equivalents comprises of:	
Cash and bank balances (refer note 8)	0.15
	0.15

Broadpath Global Services Inc
Statement of Changes in Equity

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

Particulars	Note	Attributable to the equity owners of the Company		
		Reserves and surplus		
		Member's contribution	Retained earnings	Total
Balance as at 01 April 2024		-		
On account of business combination	11	0.01	0.01	0.02
Profit for the year	11	-	0.03	0.03
Total comprehensive income for the year		0.01	0.04	0.05
Balance as at 31 March 2025		0.01	0.04	0.05

Broadpath Global Services Inc
Notes to standalone financial statements

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

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

Particulars	Leasehold improvements	Computers	Furniture and fixtures	Total
Cost				
Balance as at 01 April 2024	-	-	-	-
On Account of business combination	0.01	0.52	0.00	0.53
Additions	-	-	-	-
Capitalized during the year	-	-	-	-
Disposals	-	-	-	-
Balance as at 31 March 2025	0.01	0.52	0.00	0.53
Accumulated depreciation				
Balance as at 01 April 2024	-	-	-	-
On Account of business combination	0.01	0.49	0.00	0.50
Charge for the year	-	0.01	-	0.01
Disposals	-	-	-	-
Balance as at 31 March 2025	0.01	0.50	0.00	0.51
Net block as at 31 March 2025	-	0.01	-	0.01

Broadpath Global Services Inc**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***5 Right-of-use assets**

Particulars	Buildings	Total
Cost		
Balance as at 01 April 2024	-	-
On Account of business combination	0.11	0.11
Additions	0.25	0.25
Adjustments on account of lease modification / early termination	(0.11)	(0.11)
Balance as at 31 March 2025	0.25	0.25
Accumulated depreciation		
Balance as at 01 April 2024	-	-
On Account of business combination	-	-
Charge for the year	0.03	0.03
Balance as at 31 March 2025	0.03	0.03
Net block as at 31 March 2025	0.22	0.22

Broadpath Global Services Inc**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)*

6	Other financial assets (non-current)	
	Particulars	As at 31 March 2025
	Unsecured, considered good	
	Loans-Security Deposits-Unsecured considered good	0.03
		0.03
7	Other assets (non-current)	
	Particulars	As at 31 March 2025
	Unsecured, considered good	
	Prepaid expenses	0.08
		0.08
8	Cash and cash equivalents	
	Particulars	As at 31 March 2025
	Balances with banks	0.15
		0.15
9	Other financial assets (current)	
	Particulars	As at 31 March 2025
	Unsecured, considered good	
	Other receivable	0.05
		0.05
10	Other assets (current)	
	Particulars	As at 31 March 2025
	Advances to employees	0.01
		0.01

Broadpath Global Services Inc**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)*

12	Lease liabilities	
	Particulars	As at
		31 March 2025
	Carried at amortised cost	
	Non-current	
	Lease liabilities	0.07
	Current	
	Lease liabilities	0.17
	Total	0.24
13	Trade payables	
	Particulars	As at
		31 March 2025
	Total outstanding dues of micro enterprises and small enterprises	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.06
		0.06
14	Other financial liabilities (current)	
	Particulars	As at
		31 March 2025
	Employee benefits payable	0.14
		0.14
15	Other liabilities (current)	
	Particulars	As at
		31 March 2025
	Statutory dues	0.06
		0.06

Broadpath Global Services Inc**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***16 Revenue from operations**

Particulars	From 29 January to March 2025*
Revenue from contracts with customers	
Revenue from sale of services	0.72
Total	0.72

17 Employee benefits expense

Particulars	From 29 January to March 2025*
Salaries and wages	0.26
Contribution to provident and other funds	0.18
Staff welfare	0.00
	0.44

18 Finance costs

Particulars	From 29 January to March 2025*
Lease liabilities	0.00
	0.00

19 Depreciation and amortisation expenses

Particulars	From 29 January to March 2025*
Depreciation on property, plant and equipment (refer note 4)	0.01
Depreciation on right of use assets (refer note 5)	0.03
	0.04

20 Other expenses

Particulars	From 29 January to March 2025*
Legal and professional fees	0.01
Outsourced Manpower	0.16
Rates and taxes	0.02
Insurance charges	0.02
Information and communication expenses	0.00
Marketing expenses	0.00
Printing and Stationery	0.00
Travelling and conveyance	0.00
Repairs and maintenance-plant & machinery	0.00
	0.21

*This Entity is acquired on 29 January 2025, by the Sagility Group
Numbers less than two decimals are represented as "0.00"