

Sagility Care Management 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	4	0.01	0.02
Financial assets			
Deferred tax assets (net)		5.12	-
Other tax assets (net)	5	2.92	2.26
Total Non-current assets		8.05	2.28
Current assets			
Financial assets			
- Cash and cash equivalents	6	0.01	0.03
Total Current assets		0.01	0.03
Total Assets		8.06	2.31
EQUITY AND LIABILITIES			
Equity			
Other equity	7	6.85	(0.37)
Equity attributable to owners of the Company		6.85	(0.37)
Total Equity		6.85	(0.37)
Liabilities			
Current liabilities			
Financial liabilities			
- Trade payables			
Total outstanding dues to creditors other than micro enterprises and small enterprises	8	1.21	1.22
-Other payables			
Current tax liabilities (net)	9	-	1.46
Total Current liabilities		1.21	2.68
Total Liabilities		1.21	2.68
Total Equity and Liabilities		8.06	2.31

Sagility Care Management 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	10	-	0.47
Other income	11	(0.00)	0.01
Total income		(0.00)	0.48
Expenses			
Employee benefits expense	12	-	0.37
Other expenses	15	0.00	0.12
Total expenses		0.00	0.49
Earnings before interest expense, taxes, depreciation and amortisation		0.00	(0.01)
Finance costs	13	-	0.00
Depreciation and amortisation expenses	14	0.01	0.33
Profit/(Loss) before tax		(0.01)	(0.34)
Tax expense:			
Current tax		(0.65)	(0.99)
Deferred tax		(6.58)	0.69
Total tax expense/ (credit)		(7.23)	(0.30)
Profit/(Loss) for the year		7.22	(0.04)
Total comprehensive income/(expenses) for the year		7.22	(0.04)

Sagility Care Management 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 before tax for the year	(0.01)	(0.34)
Adjustments for:		
Depreciation and amortization expense	0.01	0.33
Finance costs	-	0.00
Operating profit before working capital adjustments	0.00	(0.01)
Working capital adjustments:		
Trade and other receivables	-	1.16
Trade payables	(0.02)	0.07
Other financial liabilities	-	(1.55)
Cash flows generated from operating activities	(0.02)	(0.33)
Deferred tax changes		-
Income taxes paid (net of refunds)		
Net cash flows generated from operating activities (A)	(0.02)	(0.33)
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		
Net cash flows used in financing activities (C)	-	-
Net decrease in cash and cash equivalents (A+B+C)	(0.02)	(0.33)
Cash and cash equivalents at the beginning of the year	0.03	0.36
Cash and cash equivalents at the end of the year	0.01	0.03
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 6)	0.01	0.03
	0.01	0.03

Sagility Care Management LLC**Statement of Changes in Equity***(All amounts are in US Dollars in millions, unless otherwise stated)***B. Other equity**

Particulars	Note	Reserves and surplus	
		Retained earnings	Total
Balance as at 01 April 2024	7	(0.37)	(0.37)
Profit for the year		7.22	7.22
Total comprehensive income for the year		7.22	7.22
Balance as at 31 March 2025		6.85	6.85

Particulars	Note	Reserves and surplus	
		Retained earnings	Total
Balance as at 01 April 2023		(0.34)	(0.34)
Profit for the year		(0.04)	(0.04)
Total comprehensive income for the year		(0.04)	(0.04)
Balance as at 31 March 2024		(0.37)	(0.37)

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

Particulars	Computers	Total
Cost		
Balance as at 01 April 2023	0.97	0.97
Additions	-	-
Capitalized during the year	-	-
Disposals	-	-
Balance as at 31 March 2024	0.97	0.97
Balance as at 01 April 2024	0.97	0.97
Additions	-	-
Capitalized during the year	-	-
Disposals	-	-
Balance as at 31 March 2025	0.97	0.97
Accumulated depreciation		
Balance as at 01 April 2023	0.62	0.62
Charge for the year	0.33	0.33
Balance as at 31 March 2024	0.95	0.95
Charge for the year	0.01	0.01
Balance as at 31 March 2025	0.96	0.96
Net block as at 31 March 2024	0.02	0.02
Net block as at 31 March 2025	0.01	0.01

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

5	Income tax assets (net)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Advance tax, net of provision for tax	2.92	2.26
		2.92	2.26
6	Cash and cash equivalents		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Cash and cash equivalents-Balances with banks	0.01	0.03
		0.01	0.03
8	Trade payables		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Total outstanding dues of micro enterprises and small enterprises		0.03
	Total outstanding dues of creditors other than micro enterprises and small enterprises	1.22	2,134.64
		1.22	2,134.67
9	Deferred tax liability		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Deferred tax liability	1.46	139.44
		1.46	139.44

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

10 Revenue from operations			
Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
Revenue from contracts with customers			
Revenue from sale of services		-	0.47
Total		-	0.47
11 Other income			
Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
Other non-operating income			
Miscellaneous income		0.00	0.01
		0.00	0.01
12 Employee benefits expense			
Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
Salaries and wages		-	0.23
Staff welfare		-	0.06
Others (FICA & FUTA)		-	0.08
		-	0.37
13 Finance costs			
Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
Interest cost on financial liabilities measured at amortized cost-Borrowings		-	-
Interest expenses-Lease liabilities		-	-
Interest expenses-on late payment of taxes		-	-
Interest expenses-on Others		-	0.00
		-	0.00
14 Depreciation and amortisation expenses			
Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
Depreciation on property, plant and equipment (refer note 4)		0.01	0.33
		0.01	0.33
15 Other expenses			
Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
Software subscription		0.00	0.01
Communication expenses		-	0.02
Postage and courier		-	0.04
Printing and Stationery		-	0.00
Recruitment expenses		-	0.00
Travelling and conveyence		-	0.01
Repairs and maintenance-plant & machinery		-	0.03
Power and fuel		-	0.00
Bank charges		0.00	0.00
Rent*		0.00	-
Miscellaneous Expenses		-	0.01
		0.00	0.12

*Represent lease rentals for short term leases.

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary