

Sagility Payment Integrity Solutions 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	0.03	0.01
Financial assets			
Deferred tax assets (net)		0.11	-
Total Non-current assets		0.14	0.01
Current assets			
Financial assets			
- Trade receivables	4	14.17	11.13
- Cash and cash equivalents	5	0.55	0.76
Other current assets	6	0.25	0.07
Total Current assets		14.97	11.96
Total Assets		15.11	11.97
EQUITY AND LIABILITIES			
Equity			
Other equity			
a) Other components of equity	7	-	1.31
b) Retained earnings	7	9.57	6.71
Equity attributable to owners of the Company		9.57	8.02
Total Equity		9.57	8.02
Liabilities			
Current liabilities			
Financial liabilities			
- Trade payables	8	-	-
Total outstanding dues to micro enterprises and small enterprises ;		-	-
Total outstanding dues to creditors other than micro enterprises and small enterprises		1.32	0.31
- Other financial liabilities	9	1.44	3.55
Other current liabilities	10	0.47	0.09
Current tax liabilities (net)	11	2.31	-
Total Current liabilities		5.54	3.95
Total Liabilities		5.54	3.95
Total Equity and Liabilities		15.11	11.97

Sagility Payment Integrity Solutions 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	12	12.29	12.50
Total income		12.29	12.50
Expenses			
Employee benefits expense	13	6.86	5.02
Other expenses	15	1.68	1.56
Total expenses		8.54	6.58
Earnings before interest expense, taxes, depreciation and amortisation		3.75	5.92
Depreciation and amortisation expenses	14	0.00	0.00
Profit before tax		3.75	5.92
Tax expense:			
Current tax		1.00	1.29
Deferred tax		(0.11)	(0.00)
Total tax expense/ (credit)		0.89	1.29
Profit for the year		2.86	4.63
Total comprehensive income for the year		2.86	4.63

Sagility Payment Integrity Solutions 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
Cash flows from operating activities		
Profit before tax for the year	3.75	5.92
Adjustments for:		
Depreciation and amortization expense	0.00	0.00
Provision for / (reversal of) expected credit loss	0.29	
Operating profit before working capital adjustments	4.04	5.92
Working capital adjustments:		
Trade receivables	(3.33)	(8.93)
Other current assets	(0.17)	(0.07)
Trade payables	1.02	0.31
Other financial liabilities	(2.12)	3.42
Other liabilities	0.37	0.09
Cash flows generated from operating activities	(0.19)	0.74
Income taxes paid (net of refunds)	-	0.02
Net cash flows generated from operating activities (A)	(0.19)	0.76
Cash flows from investing activities		
Acquisition of property, plant and equipment and other intangible assets	(0.02)	(0.01)
Net cash flows used in investing activities (B)	(0.02)	(0.01)
Cash flows from financing activities	-	-
Net cash flows used in financing activities (C)	-	-
Net decrease in cash and cash equivalents (A+B+C)	(0.21)	0.75
Cash and cash equivalents at the beginning of the year	0.76	0.01
Cash and cash equivalents at the end of the year	0.55	0.76
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 5)	0.55	0.76
	0.55	0.76

Sagility Payment Integrity Solutions LLC**Statement of Changes in Equity***(All amounts are in US Dollars in millions, unless otherwise stated)*

7	Other Equity	As at	As at
	Particulars	31 March 2025	31 March 2024
	(i) Other component of equity		
	Balance at the beginning of the year	1.31	-
	Add: Movement during the year	(1.31)	1.31
	Balance at the end of the year	-	1.31
	(i) Retained earnings		
	Balance at the beginning of the year	6.71	2.08
	Add: Profit for the year	2.86	4.63
	Balance at the end of the year	9.57	6.71
	Total	9.57	8.02

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

Particulars	Computers	Total	Capital-work-in - progress*
Cost			
Balance as at 01 April 2023	-	-	-
Additions	0.01	0.01	-
Balance as at 31 March 2024	0.01	0.01	-
Balance as at 01 April 2024	0.01	0.01	-
Additions	0.02	0.02	-
Balance as at 31 March 2025	0.03	0.03	-
Accumulated depreciation			
Balance as at 01 April 2023	-	-	-
Charge for the year	0.00	0.00	-
Balance as at 31 March 2024	0.00	0.00	-
Charge for the year	0.00	0.00	-
Balance as at 31 March 2025	0.00	0.00	-
Net block as at 31 March 2024	0.01	0.01	-
Net block as at 31 March 2025	0.03	0.03	-

4 Trade receivables

Particulars	As at 31 March 2025	As at 31 March 2024
Trade receivables-Unsecured considered good	12.86	9.22
Unbilled receivable	1.31	1.91
	14.17	11.13

5 Cash and cash equivalents

Particulars	As at 31 March 2025	As at 31 March 2024
Balances with banks	0.55	0.76
	0.55	0.76

6 Other assets (current)

Particulars	As at 31 March 2025	As at 31 March 2024
Advances to suppliers	0.22	0.00
Advances to employees	0.01	0.00
Prepayments-Others	0.02	0.07
	0.25	0.07

Sagility Payment Integrity Solutions LLC**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***8 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 enterpr:	1.32	0.31
	1.32	0.31

9 Other financial liabilities (current)

Particulars	As at 31 March 2025	As at 31 March 2024
Employee benefits payable	1.43	1.49
Other payables	0.01	2.06
	1.44	3.55

10 Other liabilities (current)

Particulars	As at 31 March 2025	As at 31 March 2024
Statutory dues	0.47	0.09
	0.47	0.09

11 Current tax liabilities (net)

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for tax, net of advance tax	2.31	1.31
	2.31	1.31

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Sagility Payment Integrity Solutions LLC

Notes to standalone financial statements

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

12 Revenue from operations			
Particulars	For the year ended 31	For the year ended 31	
	March 2025	March 2024	
Revenue from contracts with customers			
Revenue from sale of services	12.29	12.50	
Total	12.29	12.50	
13 Employee benefits expense			
Particulars	For the year ended 31	For the year ended 31	
	March 2025	March 2024	
Salaries and wages	6.14	4.18	
Contribution to provident and other funds	0.10	0.26	
Staff welfare	0.09	0.31	
Others (FICA & FUTA)	0.36	0.26	
Compensated absences	0.17	0.01	
	6.86	5.02	
14 Depreciation and amortisation expenses			
Particulars	For the year ended 31	For the year ended 31	
	March 2025	March 2024	
Depreciation on property, plant and equipment (refer note 3)	0.00	0.00	
	0.00	0.00	
15 Other expenses			
Particulars	For the year ended 31	For the year ended 31	
	March 2025	March 2024	
Legal and professional fees	0.28	0.86	
Software subscription	0.94	0.65	
Rates and taxes	0.00		
Rates and taxes	0.00	0.00	
IT Expenses	0.00		
Marketing expenses	0.08		
Postage and courier	0.00	0.01	
Printing and Stationery	0.00		
Travelling and conveyence	0.08	0.04	
Repairs and maintenance-plant & machinery	-	0.00	
Provision for doubtful debt	0.29	-	
Bank charges	0.01	-	
Membership & Subscription	0.00	-	
Miscellaneous Expenses	0.00	0.00	
	1.68	1.56	

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary