

Sagility Provider 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	4	0.03	0.16
Right-of-use assets	5	0.60	0.09
Other intangible assets	6	0.01	0.01
Financial assets			
- Other financial assets	7	0.01	0.01
Deferred tax assets (net)		0.53	
Other non-current assets	8	0.00	-
Total Non-current assets		1.18	0.27
Current assets			
Financial assets			
- Trade receivables and other receivables	9	84.62	37.57
- Cash and cash equivalents	10	0.08	5.63
Other current assets	11	0.06	0.22
Total Current assets		84.76	43.42
Total Assets		85.94	43.69
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12	0.00	0.00
Other equity			
b) Retained earnings	13	23.03	13.52
c) Other components of equity	13	-	2.99
Equity attributable to owners of the Company		23.03	16.51
Total Equity		23.03	16.51
Liabilities			
Non-current liabilities			
Financial liabilities			
- Lease liabilities	14	0.51	-
Total Non-current liabilities		0.51	-
Current liabilities			
Financial liabilities			
- Lease liabilities	14	0.12	0.11
- Trade payables	15		
Total outstanding dues to micro enterprises and small enterprises ;		-	-
Total outstanding dues to creditors other than micro enterprises and small enterprises		54.82	22.09
- Other financial liabilities	16	0.89	4.82
Other current liabilities	17	0.08	0.04
Provision for employee benefit obligations	18	0.16	0.12
Current tax liabilities (net)	19	6.33	-
Total Current liabilities		62.40	27.18
Total Liabilities		62.91	27.18
Total Equity and Liabilities		85.94	43.69

Sagility Provider 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	20	68.06	54.94
Other income	21	0.01	0.63
Total income		68.07	55.57
Expenses			
Employee benefits expense	22	3.84	4.01
Other expenses	25	52.32	41.73
Total expenses		56.16	45.74
Earnings before interest expense, taxes, depreciation and amortisation		11.91	9.83
Finance costs	23	0.02	0.01
Depreciation and amortisation expenses	24	0.24	0.27
Profit before tax		11.65	9.55
Tax expense:			
Current tax		2.87	1.86
Deferred tax		(0.73)	0.26
Total tax expense/ (credit)		2.14	2.12
Profit for the year		9.51	7.43
Total comprehensive income for the year		9.51	7.43

Sagility Provider 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 31 March 2024
Cash flows from operating activities		
Profit before tax for the year	11.65	9.56
Adjustments for:		
Depreciation and amortization expense	0.24	0.27
Finance costs	0.02	0.01
Interest income	0.01	-
Provision for / (reversal of) expected credit loss	-	(0.62)
Operating profit before working capital adjustments	11.92	9.22
Working capital adjustments:		
Trade receivables and other receivables	(47.03)	(25.26)
Non-current financial assets	0.15	-
Other non-current assets	0.13	0.05
Other current assets		(0.09)
Trade payables	32.73	3.35
Provision for employee benefit obligations	0.04	(0.01)
Other financial liabilities	(3.94)	4.16
Other liabilities	0.04	(0.03)
Cash flows generated from operating activities	(5.96)	(8.61)
Deferred tax changes	-	-
Income taxes paid (net of refunds)	-	-
Net cash flows generated from operating activities (A)	(5.96)	(8.61)
Cash flows from investing activities		
Acquisition of property, plant and equipment and other intangible assets	0.02	-
Interest received	0.01	-
Net cash flows used in investing activities (B)	0.02	-
Cash flows from financing activities		
Repayment of lease liabilities	0.39	(0.14)
Net cash flows used in financing activities (C)	0.39	(0.14)
Net decrease in cash and cash equivalents (A+B+C)	(5.55)	(8.75)
Cash and cash equivalents at the beginning of the year	5.63	14.38
Cash and cash equivalents at the end of the year	0.08	5.63
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 10)	0.08	5.63
	0.08	5.63

12 **Equity share capital**

Particulars	As at 31 March 2025	As at 31 March 2024
Issued, subscribed and paid-up		
231624.60 ordinary shares at USD 0.001 face value per share	0.00	0.00
	0.00	0.00

Notes:

a) Reconciliation of the number of equity shares outstanding at the beginning and at the end of the reporting date:

Equity shares

Particulars	No. of shares	Amount
Balance as at 1 April 2024	231,625	0.00
Movement during the year	-	-
Balance as at 31 March 2025	231,625	0.00

Particulars	No. of shares	Amount
Balance as at 1 April 2023	231,625	0.00
Movement during the year	-	-
Balance as at 31 March 2024	231,625	0.00

Sagility Provider Solutions LLC

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		Items of Other comprehensive income	
		Retained earnings	Securities premium	Other component of equity*	Total
Balance as at 01 April 2024	13	13.52	-	2.99	16.51
Profit for the year		9.51	-	-	9.51
Other comprehensive income / (loss), net of tax		-	-	-	-
Total comprehensive income for the year		9.51	-	-	9.51
Transactions with owners in their capacity as owners:					
Movement during the year		-	-	(2.99)	(2.99)
Balance as at 31 March 2025		23.03	-	-	23.03

Particulars	Note	Attributable to the equity owners of the Company			
		Reserves and surplus		Items of Other comprehensive income	
		Retained earnings	Securities premium	Other component of equity	Total
Balance as at 01 April 2023		6.09	-	0.87	6.96
Profit for the year		7.43	-	-	7.43
Other comprehensive income / (loss), net of tax		-	-	-	-
Total comprehensive income for the year		7.43	-	-	7.43
Transactions with owners in their capacity as owners:					
Movement during the year		-	-	2.12	2.12
Balance as at 31 March 2024		13.52	-	2.99	16.51

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

Particulars	Leasehold improvements	Computers	Furniture and fixtures	Total	Capital-work-in-progress*
Cost					
Balance as at 01 April 2023	0.01	0.41	0.05	0.47	-
Additions	-	-	-	-	-
Capitalized during the year	-	-	-	-	-
Disposals	-	-	-	-	-
Balance as at 31 March 2024	0.01	0.41	0.05	0.47	-
Balance as at 01 April 2024	0.01	0.41	0.05	0.47	-
Additions	-	-	-	-	-
Capitalized during the year	-	-	-	-	-
Disposals	-	(0.05)	(0.05)	(0.10)	-
Balance as at 31 March 2025	0.01	0.36	(0.00)	0.37	-
Accumulated depreciation					
Balance as at 01 April 2023	0.00	0.16	0.02	0.18	-
Charge for the year	0.00	0.12	0.01	0.13	-
Disposals	-	-	-	-	-
Balance as at 31 March 2024	(0.00)	0.28	0.03	0.31	-
Charge for the year	0.00	0.10	0.00	0.10	-
Disposals	-	(0.04)	(0.03)	(0.07)	-
Balance as at 31 March 2025	(0.00)	0.34	(0.00)	0.34	-
Net block as at 31 March 2024	0.01	0.13	0.02	0.16	-
Net block as at 31 March 2025	0.01	0.02	0.00	0.03	-

5 Right-of-use assets

Particulars	Buildings	Total
Cost		
Balance as at 01 April 2023	0.39	0.39
Additions	-	-
Balance as at 31 March 2024	0.39	0.39
Additions	0.64	0.64
Balance as at 31 March 2025	1.03	1.03
Accumulated depreciation		
Balance as at 01 April 2023	0.17	0.17
Charge for the year	0.13	0.13
Balance as at 31 March 2024	0.30	0.30
Charge for the year	0.13	0.13
Balance as at 31 March 2025	0.43	0.43
Net block as at 31 March 2024	0.09	0.09
Net block as at 31 March 2025	0.60	0.60

6 Other intangible assets

Particulars	Software	Total
Cost		
Balance as at 01 April 2023	0.04	0.04
Additions	-	-
Disposals	-	-
Balance as at 31 March 2024	0.04	0.04
Additions	-	-
Disposals	-	-
Effect of movements in exchange rates	-	-
Balance as at 31 March 2025	0.04	0.04
Accumulated amortization		
Balance as at 01 April 2023	0.03	0.03
Charge for the year	0.00	0.00
Disposals	-	-
Balance as at 31 March 2024	0.03	0.03
Charge for the year	-	-
Disposals	-	-
Balance as at 31 March 2025	0.03	0.03
Net block as at 31 March 2024	0.01	0.01
Net block as at 31 March 2025	0.01	0.01

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

7	Other financial assets (non-current)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Unsecured, considered good		
	Security Deposits-Unsecured considered good	0.01	0.01
		0.01	0.01
8	Other assets (non-current)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Unsecured, considered good		
	Prepaid expenses	0.00	-
		0.00	-
9	Trade receivables		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Unsecured considered good	58.35	13.21
	advance to Inter company	20.53	24.36
	Unbilled receivable	5.74	-
		84.62	37.57
10	Cash and cash equivalents		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Balances with banks	0.08	5.63
		0.08	5.63
11	Other assets (current)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Advances to suppliers	0.04	0.09
	Advances to employees	0.01	0.07
	Prepayments-Others	0.01	0.06
		0.06	0.22

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

14	Lease liabilities		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Carried at amortised cost		
	Non-current		
	Lease liabilities	0.51	-
	Current		
	Lease liabilities	0.12	0.11
	Total	0.63	0.11
15	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 *	54.82	22.09
		54.82	22.09
16	Other financial liabilities (current)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Employee benefits payable	0.89	0.78
	Other payables	-	4.04
		0.89	4.82
17	Other liabilities (current)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Contract liability	0.07	-
	Statutory dues	0.01	0.04
		0.08	0.04
18	Provision for employee benefit obligations		
	Current		
	Particulars	As at 31 March 2025	As at 31 March 2024
	- Compensated absences	0.16	0.12
		0.16	0.12
19	Current tax liabilities (net)		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Provision for tax, net of advance tax	6.32	-
		6.32	-

20	Revenue from operations		For the year ended 31 March 2025	For the year ended 31 March 2024
	Particulars			
	Revenue from contracts with customers			
	Revenue from sale of services		68.06	54.94
	Total		68.06	54.94
21	Other income			
	Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
	Other non-operating income			
	Liabilities written back		-	0.62
	Miscellaneous income		0.01	0.01
			0.01	0.63
22	Employee benefits expense			
	Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
	Salaries and wages		2.95	3.44
	Contribution to provident and other funds		0.04	0.27
	Staff welfare		0.44	0.12
	Others (FICA & FUTA)		0.21	-
	Compensated absences		0.20	0.17
			3.84	4.00
23	Finance costs			
	Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
	Interest expense on financial liabilities carried at amortized cost			
	Lease liabilities		0.02	0.01
			0.02	0.01
24	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)		0.11	0.13
	Depreciation on right of use assets (refer note 5)		0.13	0.13
	Amortisation on other intangible assets (refer note 6)		-	0.00
			0.24	0.26
25	Other expenses			
	Particulars		For the year ended 31 March 2025	For the year ended 31 March 2024
	Advertising and sales promotion		-	0.04
	Legal and professional fees		0.03	0.09
	Software subscription		0.22	0.11
	Outsourced Manpower		51.51	40.89
	Rates and taxes		0.00	-
	Information and communication expenses		0.19	-
	IT Expenses		0.03	0.04
	Marketing expenses		0.02	-
	Postage and courier		0.08	0.25
	Printing and Stationery		-	0.02
	Recruitment expenses		0.01	0.00
	Travelling and conveyence		0.09	0.12
	Repairs and maintenance-plant & machinery		0.01	0.09
	Power and fuel		0.01	0.01
	Provision for doubtful debt		0.04	-
	Bank charges		0.02	0.01
	Rent*		0.01	0.01
	Membership & Subscription		0.01	0.01
	Loss on sale of Fixed Asset		0.01	-
	Miscellaneous Expenses		0.03	0.02
			52.32	41.71

*Represent lease rentals for short term leases.

Numbers are regrouped wherever necessary

Numbers less than two decimals are represented as "0.00"