

**Sagility Operations Inc.****Balance Sheet***(All amounts are in US Dollars in millions, unless otherwise stated)*

<b>Particulars</b>	<b>Notes</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Financial assets</b>			
- Investments	3	457.48	457.48
Other tax assets (net)		25.21	-
<b>Total Non-current assets</b>		<b>482.69</b>	<b>457.48</b>
<b>Current assets</b>			
<b>Financial assets</b>			
- Cash and cash equivalents	4	0.06	0.01
- Other financial assets	5	5.75	37.52
Other current assets	6	1.49	2.07
<b>Total Current assets</b>		<b>7.30</b>	<b>39.60</b>
<b>Total Assets</b>		<b>489.99</b>	<b>497.08</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	7	0.01	0.01
Other equity			
a) Securities premium	8	456.05	456.05
b) Other components of equity	8	-	(14.00)
c) Retained earnings	8	(38.68)	(32.03)
<b>Total Equity</b>		<b>417.38</b>	<b>410.03</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
Deferred tax liabilities (net)		2.61	-
<b>Total Non-current liabilities</b>		<b>2.61</b>	<b>-</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
- Other financial liabilities	9	70.00	87.05
<b>Total Current liabilities</b>		<b>70.00</b>	<b>87.05</b>
<b>Total Liabilities</b>		<b>72.61</b>	<b>87.05</b>
<b>Total Equity and Liabilities</b>		<b>489.99</b>	<b>497.08</b>

**Sagility Operations Inc.**  
**Statement of Profit and Loss**

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

<b>Particulars</b>	<b>Notes</b>	<b>For the year ended 31 March 2025</b>	<b>For the year ended 31 March 2024</b>
<b>Income</b>			
Other income	10	0.06	0.10
<b>Total income</b>		<b>0.06</b>	<b>0.10</b>
<b>Expenses</b>			
Other expenses	11	4.55	4.35
<b>Total expenses</b>		<b>4.55</b>	<b>4.35</b>
<b>Earnings before interest expense, taxes, depreciation and amortisation</b>		<b>(4.49)</b>	<b>(4.25)</b>
<b>Profit/(Loss) before tax</b>		<b>(4.49)</b>	<b>(4.25)</b>
<b>Tax expense:</b>			
Current tax		(0.51)	(0.89)
Deferred tax		2.67	-
<b>Total tax expense/ (credit)</b>		<b>2.16</b>	<b>(0.89)</b>
<b>Profit/(Loss) for the year</b>		<b>(6.65)</b>	<b>(3.36)</b>
<b>Total comprehensive income/(Expense) for the year</b>		<b>(6.65)</b>	<b>(3.36)</b>

**Sagility Operations Inc.**  
**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
<b>Cash flows from operating activities</b>		
<b>Profit/(Loss) before tax for the year</b>	(4.49)	(4.25)
Adjustments for:		
<b>Operating profit/(loss) before working capital adjustments</b>	<b>(4.49)</b>	<b>(4.25)</b>
<b>Working capital adjustments:</b>		
Trade receivables	-	1.96
Current financial assets	31.77	-
Other current assets	0.58	(0.66)
Trade payables other payables	(87.05)	6.45
<b>Cash flows generated from operating activities</b>	<b>(59.19)</b>	<b>3.50</b>
Income taxes paid (net of refunds)	(10.76)	(4.67)
<b>Net cash flows generated from operating activities (A)</b>	<b>(69.94)</b>	<b>(1.17)</b>
<b>Cash flows from investing activities</b>		
Receipt/(payment) of loan to related party	-	(0.05)
<b>Net cash flows used in investing activities (B)</b>	<b>-</b>	<b>(0.05)</b>
<b>Cash flows from financing activities</b>	-	-
<b>Net cash flows used in financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net decrease in cash and cash equivalents (A+B+C)</b>	<b>(69.94)</b>	<b>(1.22)</b>
Cash and cash equivalents at the beginning of the year	0.01	1.23
<b>Cash and cash equivalents at the end of the year</b>	<b>(69.94)</b>	<b>0.01</b>
<b>Cash and cash equivalents comprises of:</b>		
Cash and bank balances (refer note 4)	0.06	0.01
	<b>0.06</b>	<b>0.01</b>

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

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**Equity share capital**

<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
<b>Issued, subscribed and paid-up</b>		
1,000,000 ordinary shares (31 March 2024: 1,000,000) at USD 0.01 face value per share	0.01	0.01
	<b>0.01</b>	<b>0.01</b>

**Notes:****a) Reconciliation of the number of equity shares outstanding at the beginning and at the end of the****Equity shares**

<b>Particulars</b>	<b>No. of shares</b>	<b>Amount</b>
<b>Balance as at 1 April 2024</b>	10,00,000	0.01
Addition during the period		
Movement during the year	-	-
<b>Balance as at 31 March 2025</b>	<b>10,00,000</b>	<b>0.01</b>

<b>Particulars</b>	<b>No. of shares</b>	<b>Amount</b>
<b>Balance as at 1 April 2023</b>	10,00,000	0.01
Addition during the period	-	-
Movement during the year	-	-
<b>Balance as at 31 March 2024</b>	<b>10,00,000</b>	<b>0.01</b>

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

<b>8</b>	<b>Other Equity</b>		
	<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
<b>(i)</b>	<b>Other component of equity</b>		
	Balance at the beginning of the year	(14.00)	(8.44)
	Add: Movement during the year	14.00	(5.56)
	<b>Balance at the end of the year</b>	<b>-</b>	<b>(14.00)</b>
<b>(ii)</b>	<b>Securities premium</b>		
	Balance at the beginning of the year	456.05	456.05
	Add: Movement during the year	-	-
	<b>Balance at the end of the year</b>	<b>456.05</b>	<b>456.05</b>
<b>(iii)</b>	<b>Retained earnings</b>		
	Balance at the beginning of the year	(32.03)	(28.67)
	Add: Profit/(Loss) for the year	(6.65)	(3.36)
	<b>Balance at the end of the year</b>	<b>(38.68)</b>	<b>(32.03)</b>
	<b>Total</b>	<b>417.37</b>	<b>410.02</b>

**Sr.No Nature & purpose of reserves****(i) Other component of equity**

The intermediate holding company of the company i.e. Sagility (US) Holdings Inc is filings its consolidated tax return of the US Group entities, therefore the Company has recognised tax liability/ advance income tax and deferred tax asset/ liabilities in other component of equity as part of the shareholder's transactions.

**(ii) Securities premium**

Securities premium is used to record the premium on issue of shares as well as additional paid in capital.

**(iii) Retained earnings**

Retained earnings comprises of prior and current year undistributed earnings / (losses) after tax.

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

<b>3</b>	<b>Investments</b>		<b>As at</b>	<b>As at</b>
	<b>Particulars</b>		<b>31 March 2025</b>	<b>31 March 2024</b>
	<b>Investments in subsidiaries carried at cost</b>			
	Investment in Sagility LLC (formerly known as HGS Healthcare LLC)		373.67	373.67
	Investment in Sagility Provider Solutions LLC (formerly known as HGS EBOS LLC)		40.81	40.81
	Investment in Sagility Technologies LLC (formerly known as HGS Colibrium LLC)		2.67	2.67
	Investment in Sagility Care Management LLC (Formerly known as HGS Axispointhealth LLC)		40.33	40.33
			<b>457.48</b>	<b>457.48</b>
<b>4</b>	<b>Cash and cash equivalents</b>			
	<b>Particulars</b>		<b>As at</b>	<b>As at</b>
			<b>31 March 2025</b>	<b>31 March 2024</b>
	Balances with banks			
	Current Account		0.06	0.01
			<b>0.06</b>	<b>0.01</b>
<b>5</b>	<b>Other financial assets (current)</b>			
	<b>Particulars</b>		<b>As at</b>	<b>As at</b>
			<b>31 March 2025</b>	<b>31 March 2024</b>
	<b>Unsecured, considered good</b>			
	Other receivable		-	0.61
	Other receivable-Inter company		5.75	36.91
			<b>5.75</b>	<b>37.52</b>
<b>6</b>	<b>Other assets (current)</b>			
	<b>Particulars</b>		<b>As at</b>	<b>As at</b>
			<b>31 March 2025</b>	<b>31 March 2024</b>
	Balance with government authorities		-	0.02
	Prepaid expenses		1.44	2.05
	Advances to suppliers		0.05	
			<b>1.49</b>	<b>2.07</b>
<b>9</b>	<b>Other financial liabilities (current)</b>			
	<b>Particulars</b>		<b>As at</b>	<b>As at</b>
			<b>31 March 2025</b>	<b>31 March 2024</b>
	Purchase consideration payable		-	45.00
	Other payables		70.00	42.05
			<b>70.00</b>	<b>87.05</b>

**Sagility Operations Inc.****Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***10 Other income**

<b>Particulars</b>	<b>For the year ended 31 March 2025</b>	<b>For the year ended 31 March 2024</b>
Miscellaneous income	0.06	0.10
	<b>0.06</b>	<b>0.10</b>

**11 Other expenses**

<b>Particulars</b>	<b>For the year ended 31 March 2025</b>	<b>For the year ended 31 March 2024</b>
Legal and professional fees	1.04	1.59
Software subscription	2.63	2.19
Rates and taxes	0.02	0.07
Insurance charges	0.21	0.19
Marketing expenses	0.08	0.05
Office expenses	-	0.05
Repairs and maintenance-Others	-	0.09
Bank charges	-	0.04
Membership & Subscription	0.54	0.08
Miscellaneous Expenses	0.03	-
	<b>4.55</b>	<b>4.35</b>

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary