

Birch Technologies Inc.**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			
Current assets			
Financial assets			
- Trade receivables	3	0.06	0.02
- Cash and cash equivalents	4	0.03	0.00
Current tax assets (Net)	5	0.51	-
Other current assets	6	0.02	0.06
Total Current assets		0.62	0.08
Total Assets		0.62	0.08
EQUITY AND LIABILITIES			
Equity			
Equity share capital	7	0.00	0.00
Retained Earnings	7	(0.79)	-
Equity attributable to owners of the Company		(0.79)	0.00
Non-controlling interests		-	-
Total Equity		(0.79)	0.00
Liabilities			
Non-current liabilities			
Financial liabilities			
- Other financial liabilities	8	0.29	0.01
Deferred tax liabilities (net)		0.10	0.04
Total Non-current liabilities		0.39	0.05
Current liabilities			
Financial liabilities			
- Trade payables	9	-	-
Total outstanding dues to micro enterprises and small enterprises ;		-	-
Total outstanding dues to creditors other than micro enterprises and small enterprises		0.81	0.01
- Other financial liabilities	10	0.17	0.02
Other current liabilities	11	0.03	-
Provision for employee benefit obligations	12	0.01	-
Total Current liabilities		1.02	0.03
Total Liabilities		1.41	0.08
Total Equity and Liabilities		0.62	0.08

Birch Technologies Inc.
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
Income		
Revenue from operations	13	<u>0.29</u>
Total income		<u>0.29</u>
Expenses		
Employee benefits expense	14	1.31
Other expenses	15	<u>0.19</u>
Total expenses		<u>1.50</u>
Earnings before interest expense, taxes, depreciation and amortisation		<u>(1.21)</u>
Profit/(Loss) before tax		<u>-</u> <u>(1.21)</u>
Tax expense:		
Current tax		(0.51)
Deferred tax		<u>0.09</u>
Total tax expense/ (credit)		<u>(0.42)</u>
Profit/(Loss) for the year		<u><u>(0.79)</u></u>

Birch Technologies Inc.**Statement of Cash Flows***(All amounts are in US Dollars in millions, unless otherwise stated)*

Particulars	For the year ended 31 March 2025
Cash flows from operating activities	
Profit/(Loss) before tax for the year	(1.21)
Adjustments for:	
Operating profit/(loss) before working capital adjustments	(1.21)
Working capital adjustments:	
Trade receivables	(0.04)
Other current assets	0.04
Trade payables	0.80
Other financial liabilities	0.44
Provision for employee benefit obligations	0.01
Other liabilities	0.03
Cash flows generated from operating activities	0.07
Income taxes paid (net of refunds)	(0.04)
Net cash flows generated from operating activities (A)	0.03
Net cash flows used in investing activities (B)	-
Net cash flows used in financing activities (C)	-
Net decrease in cash and cash equivalents (A+B+C)	0.03
Cash and cash equivalents at the beginning of the year	0.00
Cash and cash equivalents at the end of the year	0.03
Cash and cash equivalents comprises of:	
Cash and bank balances (refer note 4)	0.03
	0.03

Birch Technologies Inc.**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***7 Equity share capital****Notes****a) Shareholders holding more than 5% of equity shares of the Company:**

Name of the shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of shares	% holding	No. of shares	% holding
Equity shares at face value of \$ 0.001 each				
Sagility LLC	5,884,426	100.00%	5,884,426	100.00%

b) Details of shareholding of Holding company:

Name of the promoter	As at 31 March 2025			As at 31 March 2024		
	No. of shares	% holding	% change during the year	No. of shares	% holding	% change during the year
Sagility LLC	5,884,426	100.00%	-	5,884,426	100.00%	-

Other Equity

Particulars	As at	
	31 March 2025	31 March 2024
(i) Retained earnings		
Balance at the beginning of the year	-	-
Add: Profit/(Loss) for the year	(0.79)	-
Add: Re-measurements (losses) on defined employee benefit plans (net of tax)	-	-
Balance at the end of the year	(0.79)	-
Total	(0.79)	-

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

3 Trade receivables			
Particulars	As at	As at	
Trade receivables-Unsecured considered good	0.04	0.02	
Other financial assets-Unbilled receivable	0.02	-	
	0.06	0.02	
4 Cash and cash equivalents			
Particulars	As at	As at	
Balances with banks	0.03	0.00	
	0.03	0.00	
5 Current tax assets (net)			
Particulars	As at	As at	
Advance tax, net of provision for tax	0.51	-	
	0.51	-	
6 Other assets (current)			
Particulars	As at	As at	
	31 March 2025	31 March 2024	
Advances to employees	0.01	-	
Other Receivables	-	0.03	
Prepayments-Others	0.01	0.03	
	0.02	0.06	

Birch Technologies Inc.**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***8 Other financial liabilities (non-current)**

Particulars	As at 31 March 2025	As at 31 March 2024
Employee dues	0.01	-
Other payables	0.28	0.01
	0.29	0.01

9 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	0.81	0.01
	0.81	0.01

10 Other financial liabilities (current)

Particulars	As at 31 March 2025	As at 31 March 2024
Employee benefits payable	0.17	0.02
	0.17	0.02

11 Other liabilities (current)

Particulars	As at 31 March 2025	As at 31 March 2024
Statutory dues	0.03	-
	0.03	-

12 Provision for employee benefit obligations

Current		
Particulars	As at 31 March 2025	As at 31 March 2024
- Compensated absences	0.01	-
	0.01	-

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

13	Revenue from operations	
	Particulars	For the year ended 31 March 2025
	Revenue from contracts with customers	
	Revenue from sale of services	0.29
		0.29
14	Employee benefits expense	
	Particulars	For the year ended 31 March 2025
	Salaries and wages	1.15
	Contribution to provident and other funds	0.04
	Staff welfare	0.02
	Others (FICA & FUTA)	0.05
	Compensated absences	0.05
		1.31
15	Other expenses	
	Particulars	For the year ended 31 March 2025
	Legal and professional fees	0.02
	Software subscription	0.07
	Rates and taxes	0.00
	Insurance charges	0.01
	IT Expenses	0.00
	Marketing expenses	0.00
	Postage and courier	0.00
	Travelling and conveyance	0.06
	Repairs and maintenance-plant & machinery	0.00
	Bank charges	0.00
	Membership & Subscription	0.02
	Miscellaneous Expenses	0.01
		0.19

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary