

**Broadpath LLC****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>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	3	0.44
Right-of-use assets	4	0.08
Other intangible assets	5	0.01
<b>Financial assets</b>		
- Other financial assets	6	0.04
Deferred tax assets (net)		0.20
Other non-current assets	7	0.85
<b>Total Non-current assets</b>		<b>1.62</b>
<b>Current assets</b>		
<b>Financial assets</b>		
- Trade receivables	8	11.43
- Cash and cash equivalents	9	1.96
- Other financial assets	10	0.64
Other current assets	11	0.01
<b>Total Current assets</b>		<b>14.04</b>
<b>Total Assets</b>		<b>15.66</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Other equity		
a) Retained earnings	12	0.07
b) Other components of equity	12	12.40
<b>Equity attributable to owners of the Company</b>		<b>12.47</b>
Non-controlling interests		-
<b>Total Equity</b>		<b>12.47</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- Lease liabilities	13	0.03
<b>Total Non-current liabilities</b>		<b>0.03</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- Trade payables	14	
Total outstanding dues to creditors other than micro enterprises and small enterprises		1.23
- Other financial liabilities	15	0.92
Other current liabilities	16	0.10
Provision for employee benefit obligations	17	0.47
Current tax liabilities (net)	18	0.44
<b>Total Current liabilities</b>		<b>3.16</b>
<b>Total Liabilities</b>		<b>3.19</b>
<b>Total Equity and Liabilities</b>		<b>15.66</b>

**Broadpath LLC****Statement of Profit and Loss***(All amounts are in US Dollars in millions, unless otherwise stated)*

<b>Particulars</b>	<b>Notes</b>	<b>From 29 Jan to 31 March 2025*</b>
<b>Income</b>		
Revenue from operations	19	8.89
Other income	20	0.02
<b>Total income</b>		<b>8.91</b>
<b>Expenses</b>		
Employee benefits expense	21	5.65
Other expenses	24	2.97
<b>Total expenses</b>		<b>8.62</b>
<b>Earnings before interest expense, taxes, depreciation and amortisation</b>		<b>0.29</b>
Finance costs	22	0.01
Depreciation and amortisation expenses	23	0.17
		<b>0.18</b>
<b>Profit before tax</b>		<b>0.11</b>
<b>Tax expense:</b>		
Current tax		0.24
Deferred tax		(0.20)
<b>Total tax expense/ (credit)</b>		<b>0.04</b>
<b>Profit for the year</b>		<b>0.07</b>
<b>Total comprehensive income for the year</b>		<b>0.07</b>

**Broadpath LLC****Statement of Cash Flows***(All amounts are in US Dollars in millions, unless otherwise stated)*

Particulars	From 29 Jan to 31 March 2025*
<b>Cash flows from operating activities</b>	
Profit before tax for the year	0.11
Adjustments for:	
Depreciation and amortization expense	0.17
Finance costs	0.01
Gain on modification of leases	(0.02)
<b>Operating profit before working capital adjustments</b>	<b>0.27</b>
<b>Working capital adjustments:</b>	
Trade receivables	1.96
Other non-current assets	0.80
Current financial assets	(0.64)
Other current assets	0.03
Trade payables	(0.22)
Provision for employee benefit obligations	0.05
Other financial liabilities	(0.36)
Other liabilities	0.10
<b>Cash flows generated from operating activities</b>	<b>1.99</b>
Deferred tax changes	
Income taxes paid (net of refunds)	0.04
<b>Net cash flows generated from operating activities (A)</b>	<b>2.03</b>
<b>Cash flows from investing activities</b>	
Acquisition of property, plant and equipment and other intangible assets	(0.01)
<b>Net cash flows used in investing activities (B)</b>	<b>(0.01)</b>
<b>Cash flows from financing activities</b>	
Repayment of lease liabilities	(0.06)
<b>Net cash flows used in financing activities (C)</b>	<b>(0.06)</b>
<b>Net decrease in cash and cash equivalents (A+B+C)</b>	1.96
Cash and cash equivalents at the beginning of the year	-
<b>Cash and cash equivalents at the end of the year</b>	<b>1.96</b>
<b>Cash and cash equivalents comprises of:</b>	
Cash and bank balances (refer note 9)	1.96
	<b>1.96</b>

**Broadpath LLC****Statement of Changes in Equity***(All amounts are in US Dollars in millions, unless otherwise stated)***12 Particulars**

	Attributable to the equity owners of the Company		
	Reserves and surplus	Items of Other comprehensive income	
	Retained earnings	Other component of equity	Total
<b>Balance as at 01 April 2024</b>	-	12.40	12.40
Profit for the year	0.07	-	0.07
Other comprehensive income / (loss), net of tax	-	-	-
<b>Total comprehensive income for the year</b>	<b>0.07</b>	-	<b>0.07</b>
Movement during the year	-	-	-
<b>Transactions with owners in their capacity as owners:</b>			
Issue of equity shares during the year for consideration other than cash	-	-	-
<b>Balance as at 31 March 2025</b>	<b>0.07</b>	<b>12.40</b>	<b>12.47</b>

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

<b>Particulars</b>	<b>Leasehold improvements</b>	<b>Computers</b>	<b>Furniture and fixtures</b>	<b>Total</b>	<b>Capital-work-in-progress*</b>
<b>Cost</b>					
<b>Balance as at 29 January 2025</b>				-	-
Additions on business combination	0.89	6.55	0.35	7.79	-
Additions		0.00		0.00	-
Capitalized during the year				-	-
Disposals				-	-
Effect of movements in exchange rates				-	-
<b>Balance as at 31 March 2025</b>	<b>0.89</b>	<b>6.55</b>	<b>0.35</b>	<b>7.79</b>	<b>-</b>
<b>Accumulated depreciation</b>					
<b>Balance as at 29 January 2025</b>				-	-
Additions on business combination	0.75	6.11	0.34	7.20	-
Charge for the year	0.01	0.14	0.00	0.15	-
Disposals				-	-
<b>Balance as at 31 March 2025</b>	<b>0.76</b>	<b>6.25</b>	<b>0.34</b>	<b>7.35</b>	<b>-</b>
<b>Net block as at 31 March 2025</b>	<b>0.13</b>	<b>0.30</b>	<b>0.01</b>	<b>0.44</b>	<b>-</b>

**Broadpath LLC****Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***4 Right-of-use assets**

<b>Particulars</b>	<b>Buildings</b>	<b>Total</b>
<b>Cost</b>		
<b>Balance as at 29 January 2025</b>		
Additions on business combination	<b>0.56</b>	<b>0.56</b>
Additions	0.09	0.09
Adjustments on account of lease modification / early termination	(0.56)	(0.56)
<b>Balance as at 31 March 2025</b>	<b>0.09</b>	<b>0.09</b>
<b>Accumulated depreciation</b>		
<b>Balance as at 29 January 2025</b>	-	-
Charge for the year	0.01	0.01
Adjustments on account of lease modification / early termination	-	-
<b>Balance as at 31 March 2025</b>	<b>0.01</b>	<b>0.01</b>
<b>Net block as at 31 March 2025</b>	<b>0.08</b>	<b>0.08</b>

**Broadpath LLC****Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***5 Other intangible assets**

<b>Particulars</b>	<b>Software</b>	<b>Total</b>
<b>Cost</b>		
<b>Balance as at 29 January 2025</b>		
Additions on business combination	0.16	0.16
Disposals	-	-
<b>Balance as at 31 March 2025</b>	<b>0.16</b>	<b>0.16</b>
<b>Accumulated amortization</b>		
<b>Balance as at 29 January 2025</b>		
Additions on business combination	0.15	0.15
Charge for the year	0.00	0.00
Disposals	-	-
<b>Balance as at 31 March 2025</b>	<b>0.15</b>	<b>0.15</b>
<b>Net block as at 31 March 2025</b>	<b>0.01</b>	<b>0.01</b>

**Remaining useful life of other intangible assets (in years)**

<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
Software	1-3	1-3

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

<b>6</b>	<b>Other financial assets (non-current )</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	<b>Unsecured, considered good</b>	
	Security Deposits-Unsecured considered good	0.04
		<b>0.04</b>
<b>7</b>	<b>Other assets (non-current )</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	<b>Unsecured, considered good</b>	
	Prepaid expenses	0.85
		<b>0.85</b>
<b>8</b>	<b>Trade receivables</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	Unsecured considered good including inter company	8.31
	Unbilled receivable including inter company	3.12
		<b>11.43</b>
<b>9</b>	<b>Cash and cash equivalents</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	Cash on hand	
	Balances with banks	1.96
		<b>1.96</b>
<b>10</b>	<b>Other financial assets (current)</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	<b>Unsecured, considered good</b>	
	Other receivable-Inter company	0.64
		<b>0.64</b>
<b>11</b>	<b>Other assets (current)</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	Advances to employees	0.01
		<b>0.01</b>

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

<b>13</b>	<b>Lease liabilities</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	<b>Carried at amortised cost</b>	
	<b>Non-current</b>	
	Lease liabilities	0.03
	<b>Current</b>	
	Lease liabilities	-
	<b>Total</b>	<b>0.03</b>
<b>14</b>	<b>Trade payables</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	Total outstanding dues of micro enterprises and small enterprises	
	Total outstanding dues of creditors other than micro enterprises and small enterprises	1.23
	<b>Total</b>	<b>1.23</b>
<b>15</b>	<b>Other financial liabilities (current)</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	Employee benefits payable	0.92
	<b>Total</b>	<b>0.92</b>
<b>16</b>	<b>Other liabilities (current)</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	Contract liability	0.00
	Statutory dues	0.10
	<b>Total</b>	<b>0.10</b>
<b>17</b>	<b>Provision for employee benefit obligations</b>	
	<b>Current</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	<b>Provision for employee benefits</b>	
	- Compensated absences	0.47
	<b>Total</b>	<b>0.47</b>
<b>18</b>	<b>Current tax liabilities (net)</b>	
	<b>Particulars</b>	<b>As at 31 March 2025</b>
	Provision for tax, net of advance tax	0.44
	<b>Total</b>	<b>0.44</b>

**Broadpath LLC****Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***19 Revenue from operations**

<b>Particulars</b>	<b>From 29 Jan to 31 March 2025*</b>
<b>Revenue from contracts with customers</b>	
Revenue from sale of services	8.89
<b>Total</b>	<b>8.89</b>

**20 Other income**

<b>Particulars</b>	<b>From 29 Jan to 31 March 2025*</b>
<b>Other non-operating income</b>	
Gain on lease modification	0.02
	<b>0.02</b>

**21 Employee benefits expense**

<b>Particulars</b>	<b>From 29 Jan to 31 March 2025*</b>
Salaries and wages	4.78
Contribution to provident and other funds	0.56
Staff welfare	0.03
Others (FICA & FUTA)	0.08
Compensated absences	0.20
	<b>5.65</b>

**22 Finance costs**

<b>Particulars</b>	<b>From 29 Jan to 31 March 2025*</b>
<b>Interest expense on financial liabilities carried at amortized cost</b>	
Borrowings from banks	0.01
	<b>0.01</b>

**23 Depreciation and amortisation expenses**

<b>Particulars</b>	<b>From 29 Jan to 31 March 2025*</b>
Depreciation on property, plant and equipment	0.07
Depreciation on right of use assets	0.01
Amortisation on other intangible assets	0.09
	<b>0.17</b>

**Broadpath LLC****Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***24 Other expenses**

<b>Particulars</b>	<b>From 29 Jan to 31 March 2025*</b>
Legal and professional fees	1.09
Software subscription	0.16
Outsourced Manpower	0.90
Rates and taxes	0.01
Insurance charges	0.09
Housekeeping charges	0.00
Communication expenses	0.10
Marketing expenses	0.05
Postage and courier	0.02
Printing and Stationery	0.01
Recruitment expenses	0.07
Security expenses	0.00
Travelling and conveyence	0.10
Repairs and maintenance-plant & machinery	0.17
Power and fuel	0.00
Provision for doubtful debt	0.06
Payment to auditors	0.01
Brokerage and commission	0.13
	<b>2.97</b>

\*This Entity is acquired on 29 January 2025, by the Sagility Group

Numbers less than two decimals are represented as"0.00"