

Birch Technologies Inc**Balance Sheet***(All amounts are in USD in millions, unless otherwise stated)*

Particulars	Notes	As at 31-Mar-2026	As at 31-Mar-2025
ASSETS			
Current assets			
Financial assets			
- Trade receivables	1	0.81	0.06
- Cash and cash equivalents	2	0.01	0.03
Current tax assets (Net)	3	0.92	0.51
Other current assets	4	0.01	0.02
Total Current assets		1.75	0.62
Total Assets			
		1.75	0.62
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5	0.00	0.00
Other equity			
Other components of equity	6	(1.57)	(0.79)
Total Equity		(1.57)	(0.79)
Liabilities			
Non-current liabilities			
Financial liabilities			
- Other financial liabilities	7	-	0.29
Deferred tax liabilities (net)		0.13	0.10
Total Non-current liabilities		0.13	0.39
Current liabilities			
Financial liabilities			
- Trade payables	8	2.22	0.81
- Other financial liabilities	9	0.95	0.17
Other current liabilities	10	0.00	0.03
Provision for employee benefit obligations	11	0.01	0.01
Total Current liabilities		3.19	1.02
Total Liabilities			
		3.32	1.41
Total Equity and Liabilities			
		1.75	0.62

Birch Technologies Inc
Statement of Profit and Loss

(All amounts are in USD in millions, unless otherwise stated)

Particulars	Notes	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Income			
Revenue from operations	12	0.10	0.29
Total income		0.10	0.29
Expenses			
Employee benefits expense	13	1.14	1.31
Other expenses	14	0.13	0.19
Total expenses		1.27	1.50
Earnings before interest expense, taxes, depreciation and amortisation		(1.16)	(1.21)
		-	-
Profit before tax		(1.16)	(1.21)
Tax expense:			
Current tax		(0.41)	(0.51)
Tax charges pertaining to earlier years		-	-
Deferred tax		0.03	0.09
Total tax expense/ (credit)		(0.38)	(0.42)
Profit for the year		(0.78)	(0.79)
Total comprehensive income for the year		(0.78)	(0.79)

Birch Technologies Inc
Statement of Cash Flows

(All amounts are in USD in millions, unless otherwise stated)

Particulars	For the year ended 31-	For the year ended 31-
	Mar-2026	Mar-2025
Cash flows from operating activities		
Profit before tax for the year	(1.16)	(1.21)
Adjustments for:	-	-
Depreciation and amortization expense	-	-
Operating profit before working capital adjustments	(1.16)	(1.21)
Working capital adjustments:		
Trade receivables	(0.75)	(0.04)
Other Financial assets	-	-
Other current assets	0.01	0.04
Trade payables	1.41	0.80
Provision for employee benefit obligations	-	0.01
Other financial liabilities	0.49	0.44
Other liabilities	(0.03)	0.03
Cash flows generated from operating activities	(0.02)	0.08
Income taxes paid (net of refunds)	0.00	(0.04)
Net cash flows generated from operating activities (A)	(0.02)	0.03
Cash flows from investing activities		
Net cash flows used in investing activities (B)	-	-
Cash flows from financing activities		
Net cash flows used in financing activities (C)	-	-
Net decrease in cash and cash equivalents (A+B+C)	(0.02)	0.03
Cash and cash equivalents at the beginning of the year	0.03	0.00
Cash and cash equivalents at the end of the year	0.01	0.03
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 2)	0.01	0.03
	0.01	0.03

5 Equity share capital**Notes****a) Shareholders holding more than 5% of equity shares of the Company:**

Name of the shareholder	As at 31 March 2026		As at 31 March 2025	
	No. of shares	% holding	No. of shares	% holding
Equity shares at face value of \$ 0.001 each				
Sagility LLC	58,84,426	100.00%	58,84,426	100.00%

b) Details of shareholding of Holding company:

Name of the promoter	As at 31 March 2026			As at 31 March 2025		
	No. of shares	% holding	% change during the year	No. of shares	% holding	% change during the year
Sagility LLC	58,84,426	100.00%	-	58,84,426	100.00%	-

6 Other equity

Particulars	As at	As at
	31 March 2026	31 March 2025
(i) Retained earnings		
Balance at the beginning of the year	(0.79)	-
Add: Profit/(Loss) for the year	(0.78)	(0.79)
Add: Re-measurements (losses) on defined employee benefit plans (net of tax)	-	-
Balance at the end of the year	(1.57)	(0.79)
Total	(1.57)	(0.79)

(All amounts are in USD in millions, unless otherwise stated)

1	Trade receivables		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Current assets-Financial assets-Trade receivables-Unsecured considered good	0.02	0.04
	Current assets-Financial assets-Other financial assets-Unbilled receivable	0.01	0.02
		0.81	0.06
2	Cash and cash equivalents		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Balances with banks	0.01	0.03
		0.01	0.03
3	Income tax assets (net)		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Advance tax, net of provision for tax	0.92	0.51
		0.92	0.51
4	Other assets (current)		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Advances to suppliers	0.00	-
	Advances to employees	0.01	0.01
	Prepayments-Others	-	0.01
		0.01	0.02

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Note Liabilities

(All amounts are in USD in millions, unless otherwise stated)

7 Other financial liabilities (non-current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Employee dues	-	0.01
Other payables	-	0.28
	-	0.29

8 Trade payables

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Total outstanding dues of creditors other than micro enterprises and small enterprises	2.22	0.81
	2.22	0.81

9 Other financial liabilities (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Employee benefits payable	0.35	0.17
Other payables	0.60	-
	0.95	0.17

10 Other liabilities (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Statutory dues	0.00	0.03
	0.00	0.03

11 Provision for employee benefit obligations

Current		
Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Provision for employee benefits		
- Compensated absences	0.01	0.01
	0.01	0.01

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12 Revenue from operations

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Revenue from contracts with customers		
Revenue from sale of services	0.10	0.29
Total	0.10	0.29

13 Employee benefits expense

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Salaries and wages	0.90	1.15
Contribution to provident and other funds	0.04	0.04
Staff welfare	0.10	0.02
Others	0.04	0.05
Compensated absences	0.05	0.05
	1.14	1.31

14 Other expenses

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
OTHER EXPENSES		
Legal and professional fees	0.00	0.02
Software subscription	0.08	0.07
Insurance charges	-	0.01
IT Expenses	0.01	0.00
Travelling and conveyence	0.03	0.06
Repairs And Maintenance		
-Plant & machinery	-	0.00
Bank charges	0.01	0.00
Membership & Subscription	0.00	0.02
Miscellaneous Expenses	0.00	0.01
	0.13	0.19

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