

Broadpath Global Services Inc**Balance Sheet***(All amounts are in PHP in millions, unless otherwise stated)*

Particulars	Notes	As at 31-Mar-2026
ASSETS		
Non-current assets		
Property, plant and equipment	1	4.74
Right-of-use assets	2	3.65
Total Non-current assets		8.39
Current assets		
Financial assets		
- Trade receivables	3	40.17
- Cash and cash equivalents	4	13.74
- Other financial assets	5	3.16
Other current assets	6	2.07
Total Current assets		59.15
Total Assets		67.54
EQUITY AND LIABILITIES		
Equity		
Equity share capital		0.50
Other equity		
a) Retained Earnings	7	28.83
Equity attributable to owners of the Company		29.33
Non-controlling interests		-
Total Equity		29.33
Liabilities		
Non-current liabilities		
Financial liabilities		
Provision for employee benefit obligations	9	3.64
Total Non-current liabilities		3.64
Current liabilities		
Financial liabilities		
- Lease liabilities	8	3.82
- Trade payables	10	1.89
- Other financial liabilities	11	22.97
Other current liabilities	12	4.19
Current tax liabilities (net)	13	1.70
Total Current liabilities		34.57
Total Liabilities		38.21
Total Equity and Liabilities		67.54

Broadpath Global Services Inc**Statement of Profit and Loss***(All amounts are in PHP in millions, unless otherwise stated)*

Particulars	Notes	For the year ended 31-Mar-2026
Income		
Revenue from operations	14	321.61
Other income	15	0.92
Total income		322.54
Expenses		
Employee benefits expense	16	256.32
Other expenses	19	19.93
Total expenses		276.26
Earnings before interest expense, taxes, depreciation and amortisation		46.28
Finance costs	17	0.71
Depreciation and amortisation expenses	18	8.94
		9.65
Profit before tax		36.63
Tax expense:		
Current tax		9.16
Tax charges pertaining to earlier years		-
Deferred tax		-
Total tax expense/ (credit)		9.16
Profit for the year		27.47
Total comprehensive income for the year		27.47

Broadpath Global Services Inc**Statement of Cash Flows***(All amounts are in PHP in millions, unless otherwise stated)*

Particulars	For the year ended 31-Mar-2026
Cash flows from operating activities	
Profit before tax for the year	27.47
Adjustments for:	
Depreciation and amortization expense	8.94
Finance costs	0.71
Interest income	(0.92)
Operating profit before working capital adjustments	36.20
Working capital adjustments:	
Trade receivables	(40.17)
Current financial assets	(3.16)
Other current assets	(2.07)
Trade payables	1.89
Other financial liabilities	22.97
Other liabilities	2.45
Cash flows generated from operating activities	18.09
Income taxes paid (net of refunds)	(9.53)
Net cash flows generated from operating activities (A)	8.56
Cash flows from investing activities	
Acquisition of property, plant and equipment and other intangible assets	5.72
Net cash flows used in investing activities (B)	5.72
Cash flows from financing activities	
Repayment of lease liabilities	(8.61)
Interest on repayment of lease liabilities	(0.71)
Net cash flows used in financing activities (C)	(9.32)
Net decrease in cash and cash equivalents (A+B+C)	4.97
Cash and cash equivalents at the beginning of the year	8.77
Cash and cash equivalents at the end of the year	13.74
Cash and cash equivalents comprises of:	
Cash and bank balances (refer note 4)	13.74
	13.74

B. Other equity

Particulars	Note	Reserves and surplus		
		Member's contribution	Retained earnings	Total
Balance as at 01-Apr-2025		0.50	1.36	1.86
Profit for the year		-	27.47	27.47
Total comprehensive income for the year		-	27.47	27.47
Balance as at 31-Mar-2026		0.50	28.83	29.33

Broadpath Global Services Inc**Notes to standalone financial statements***(All amounts are in PHP in millions, unless otherwise stated)***1 Property, plant and equipment and capital work-in progress**

Particulars	Computers	Total
Cost		
Balance as at 01 April 2025	1.40	1.40
Additions	5.72	5.72
Capitalized during the year	-	-
Disposals	(0.03)	(0.03)
Balance as at 31 March 2026	7.09	7.09
Accumulated depreciation		
Balance as at 01 April 2025	0.54	0.54
Charge for the year	1.81	1.81
Disposals	-	-
Balance as at 31 March 2026	2.35	2.35
Net block as at 31 March 2026	4.74	4.74

2 Right-of-use assets

Particulars	Buildings	Total
Cost		
Balance as at 01 April 2025	13.79	13.79
Additions	-	-
Adjustments on account of lease modification / early termination	-	-
Balance as at 31 March 2026	13.79	13.79
Accumulated depreciation		
Balance as at 01 April 2025	1.47	1.47
On Account of business combination	-	-
Charge for the year	8.66	8.66
Balance as at 31 March 2026	10.13	10.13
Net block as at 31 March 2026	3.65	3.65

3	Trade receivables	
	Particulars	As at 31-Mar-2026
	Trade Receivables unsecured	40.17
		40.17
4	Cash and cash equivalents	
	Particulars	As at 31-Mar-2026
	Cash on hand	
	Current assets-Financial assets-Cash and cash equivalents-Balances with banks	13.74
		13.74
5	Other financial assets (current)	
	Particulars	As at 31-Mar-2026
	Unsecured, considered good	
	Other receivable	1.72
	Security Deposit	1.44
		3.16
6	Other assets (current)	
	Particulars	As at 31-Mar-2026
	Advances to employees	0.28
	Prepayments	1.80
		2.07

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7	Other Equity	
	Particulars	As at 31-Mar-2026
(i)	Retained earnings	
	Balance at the beginning of the year	1.36
	Add: Profit for the year	27.47
	Balance at the end of the year	28.83
	Total	28.83

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8	Lease liabilities	
	Particulars	As at 31-Mar-2026
	Carried at amortised cost	
	Current	
	Lease liabilities	3.82
	Total	3.82
9	Provision for employee benefit obligations	
	Non-current	
	Particulars	As at 31-Mar-2026
	Provision for employee benefits	
	- Pension	3.64
		3.64
10	Trade payables	
	Particulars	As at 31-Mar-2026
	Trade payable	1.89
		1.89
11	Other financial liabilities (current)	
	Particulars	As at 31-Mar-2026
	Employee benefits payable	22.97
		22.97
12	Other liabilities (current)	
	Particulars	As at 31-Mar-2026
	Contract liability	-
	Statutory dues	4.19
		4.19
13	Current tax liabilities (net)	
	Particulars	As at 31-Mar-2026
	Provision for tax, net of advance tax	1.70
		1.70

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14 Revenue from operations

Particulars	For the year ended 31-Mar-2026
Revenue from contracts with customers	
Revenue from sale of services	321.61
Total	321.61

15 Other income

Particulars	For the year ended 31-Mar-2026
Interest income under the effective interest rate method on financial assets carried at amortised cost	
- Fixed deposits	0.01
Other non-operating income	
Net foreign exchange gain	0.90
Miscellaneous income	0.01
	0.92

16 Employee benefits expense

Particulars	For the year ended 31-Mar-2026
Salaries and wages	218.75
Contribution to provident and other funds	19.00
Staff welfare	10.20
Compensated absences	8.37
	256.32

17 Finance costs

Particulars	For the year ended 31-Mar-2026
Interest expense on financial liabilities carried at amortized cost	
Lease liabilities	0.71
	0.71

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18 Depreciation and amortisation expenses

Particulars	For the year ended 31-Mar-2026
Depreciation on property, plant and equipment (refer note 4)	1.81
Depreciation on right of use assets (refer note 5)	7.13
	8.94

19 Other expenses

Particulars	For the year ended 31-Mar-2026
OTHER EXPENSES	
Legal and professional fees	5.49
Software subscription	0.02
Rates and taxes	10.14
IT Expenses	0.26
Marketing expenses	0.15
Postage and courier	0.38
Printing and Stationery	0.07
Travelling and conveyence	0.18
Repairs And Maintenance	
-plant & machinery	0.96
-building	0.07
Bank charges	0.38
Rent*	1.72
Miscellaneous Expenses	0.12
	19.93

*Represent lease rentals for short term leases.

Notes:

i) Numbers less than two decimals are represented as "0.00"

ii) As the entity was acquired in 29 January 2025, the corresponding period figures are not comparable with the full-year financial results for FY 2025-26. Accordingly, comparative figures have not been presented.

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