

BroadPath LLC**Balance Sheet***(All amounts are in USD in millions, unless otherwise stated)*

Particulars	Notes	As at 31-Mar-2026
ASSETS		
Non-current assets		
Property, plant and equipment	1	0.72
Right-of-use assets	2	0.78
Other intangible assets	3	0.01
Financial assets		
Deferred tax assets (net)		0.44
Other non-current assets	4	0.01
Total Non-current assets		1.95
Current assets		
Financial assets		
- Trade receivables	5	9.66
- Cash and cash equivalents	6	1.21
- Other financial assets	7	11.64
Other current assets	8	0.34
Total Current assets		22.85
Total Assets		24.80
EQUITY AND LIABILITIES		
Equity		
Other equity		
c) Other components of equity	9	17.08
Total Equity		17.08
Liabilities		
Non-current liabilities		
Financial liabilities		
- Lease liabilities	10	0.03
Provision for employee benefit obligations	11	0.04
Total Non-current liabilities		0.07
Current liabilities		
Financial liabilities		
- Lease liabilities	10	0.79
- Trade payables	12	1.60
- Other financial liabilities	13	1.79
Other current liabilities	14	0.18
Provision for employee benefit obligations	15	0.51
Current tax liabilities (net)	16	2.77
Total Current liabilities		7.66
Total Liabilities		7.73
Total Equity and Liabilities		24.80

BroadPath LLC**Statement of Profit and Loss***(All amounts are in USD in millions, unless otherwise stated)*

Particulars	Notes	For the year ended 31-Mar-2026
Income		
Revenue from operations	17	66.74
Total income		66.74
Expenses		
Employee benefits expense	18	46.79
Other expenses	21	11.75
Total expenses		58.54
Earnings before interest expense, taxes, depreciation and amortisation		8.20
Finance costs	19	0.05
Depreciation and amortisation expenses	20	1.25
Profit before tax		6.90
Tax expense:		
Current tax		2.53
Tax charges pertaining to earlier years		-
Deferred tax		(0.24)
Total tax expense/ (credit)		2.29
Profit for the year		4.61
Total comprehensive income for the year		4.61
Profits attributable to		
Owners of the Company		4.61
Non-controlling interests		-
		4.61
Other comprehensive loss attributable to:		
Owners of the Company		-
Non-controlling interests		-
		-
Total comprehensive income/ (loss) attributable to:		
Owners of the Company		4.61
Non-controlling interests		-
		4.61

BroadPath LLC**Statement of Cash Flows***(All amounts are in USD in millions, unless otherwise stated)*

Particulars	For the year ended 31- Mar-2026
Cash flows from operating activities	
Profit before tax for the year	6.90
Adjustments for:	-
Depreciation and amortization expense	1.25
Finance costs	0.05
(Profit)/ loss on sale of property, plant, equipment	-
Operating profit before working capital adjustments	8.20
Working capital adjustments:	
Trade receivables	1.76
Non-current financial assets	-
Other non-current assets	0.84
Current financial assets	(9.93)
Other current assets	(0.33)
Trade payables	0.38
Provisions	0.08
Other financial liabilities	0.87
Other liabilities	0.09
Cash flows generated from operating activities	1.97
Income taxes paid (net of refunds)	(0.92)
Net cash flows generated from operating activities (A)	1.05
Cash flows from investing activities	
Acquisition of property, plant and equipment and other intangible assets	(0.98)
Net cash flows used in investing activities (B)	(0.98)
Cash flows from financing activities	
Repayment of lease liabilities	(0.58)
Interest on repayment of lease liabilities	(0.05)
Net cash flows used in financing activities (C)	(0.64)
Net decrease in cash and cash equivalents (A+B+C)	(0.57)
Cash and cash equivalents at the beginning of the year	1.96
Cash and cash equivalents at the end of the year	1.38
Cash and cash equivalents comprises of:	
Cash and bank balances (refer note 6)	1.21
	1.21

9	Other Equity	
	Particulars	As at 31-Mar-2026
Retained earnings		
	Balance at the beginning of the year	12.47
	Add: Profit for the year	4.61
	Balance at the end of the year	17.08
	Total	17.08

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1 Property, plant and equipment and capital work-in progress

Particulars	Leasehold improvements	Computers	Furniture and fixtures	Total	Capital-work-in-progress*
Cost					
Balance as at 01 April 2025	0.89	6.55	0.35	7.79	-
Additions	-	0.98	-	0.98	-
Disposals	(0.11)	-	-	(0.11)	-
Effect of movements in exchange rates	-	-	-	-	-
Balance as at 31 March 2026	0.78	7.53	0.35	8.66	-
Accumulated depreciation					
Balance as at 01 April 2025	0.76	6.25	0.34	7.35	-
Charge for the year	0.03	0.59	0.00	0.62	-
Disposals	(0.03)	-	-	(0.03)	-
Balance as at 31 March 2026	0.76	6.84	0.33	7.94	-
Net block as at 31 March 2026	0.02	0.70	0.02	0.72	-

Broadpath LLC**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***2 Right-of-use assets**

Particulars	Buildings	Total
Cost		
Balance as at 01 April 2025	0.09	0.09
Additions on business combination	-	-
Additions	1.32	1.32
Adjustments on account of lease modification / early termination	(0.09)	(0.09)
Balance as at 31 March 2026	1.33	1.33
Accumulated depreciation		
Balance as at 01 April 2025	0.01	0.01
Charge for the year	0.62	0.62
Adjustments on account of lease modification / early termination	(0.09)	(0.09)
Balance as at 31 March 2026	0.54	0.54
Net block as at 31 March 2026	0.78	0.78

3 Other intangible assets

Particulars	Software	Total
Cost		
Balance as at 01 April 2025	0.16	0.16
Additions on business combination	-	-
Disposals	-	-
Balance as at 31 March 2026	0.16	0.16
Accumulated amortization		
Balance as at 01 April 2025	0.15	0.15
Charge for the year	0.00	0.00
Disposals	-	-
Balance as at 31 March 2026	0.15	0.15
Net block as at 31 March 2026	0.01	0.01

Remaining useful life of other intangible assets (in years)

Particulars	As at 31 March 2026
Software	1-3

4	Other assets (non-current)	
	Particulars	As at 31-Mar-2026
	Unsecured, considered good	
	Prepaid expenses	0.01
		0.01
5	Trade receivables	
	Particulars	As at 31-Mar-2026
	Unsecured considered good including inter company	4.81
	Unbilled receivable including inter company	4.85
		9.66
	^The receivable is 'unbilled' as the Comapany has not yet issued an invoice; however, the balance has been included under trade receivables (as opposed to contract assets) as the Group has an unconditional right to consideration and only the act of invoicing is pending.	
6	Cash and cash equivalents	
	Particulars	As at 31-Mar-2026
	Cash on hand	
	Balances with banks	1.21
		1.21
7	Other financial assets (current)	
	Particulars	As at 31-Mar-2026
	Unsecured, considered good	
	-Other receivable-Inter company	11.60
	Security Deposit	0.04
		11.64
8	Other assets (current)	
	Particulars	As at 31-Mar-2026
	Prepayments	0.34
		0.34

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10	Lease liabilities	
	Particulars	As at 31-Mar-2026
	Carried at amortised cost	
	Non-current	
	Lease liabilities	0.03
	Current	
	Lease liabilities	0.79
	Total	0.82
11	Provision for employee benefit obligations	
	Non-current	
	Particulars	As at 31-Mar-2026
	Provision for employee benefits	
	- Others	0.04
		0.04
12	Trade payables	
	Particulars	As at 31-Mar-2026
	Total outstanding dues of micro enterprises and small enterprises	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	1.60
		1.60
13	Other financial liabilities (current)	
	Particulars	As at 31-Mar-2026
	Employee benefits payable	1.68
	Other payables	0.11
		1.79
14	Other liabilities (current)	
	Particulars	As at 31-Mar-2026
	Contract liability	0.00
	Statutory dues	0.18
		0.18
15	Provision for employee benefit obligations	
	Current	
	Particulars	As at 31-Mar-2026
	Provision for employee benefits	
	- Compensated absences	0.51
		0.51
16	Current tax liabilities (net)	
	Particulars	As at 31-Mar-2026
	Provision for tax, net of advance tax	2.77
		2.77

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17 Revenue from operations

Particulars	For the year ended 31-Mar-2026
Revenue from contracts with customers	
Revenue from sale of services	66.74
Total	66.74

18 Employee benefits expense

Particulars	For the year ended 31-Mar-2026
Salaries and wages	40.98
Staff welfare	0.69
Others	3.99
Compensated absences	1.14
	46.79

19 Finance costs

Particulars	For the year ended 31-Mar-2026
Interest expense on financial liabilities carried at amortized cost	
Interest on Lease liabilities	0.05
	0.05

20 Depreciation and amortisation expenses

Particulars	For the year ended 31-Mar-2026
Depreciation on property, plant and equipment	0.62
Depreciation on right of use assets	0.62
Amortisation on other intangible assets	0.00
	1.25

21 Other expenses

Particulars	For the year ended 31-Mar-2026
OTHER EXPENSES	
Legal and professional fees	0.38
Software subscription	2.62
Outsourced Manpower	6.02
IT Expenses	0.49
Postage and courier	0.30
Recruitment expenses	0.75
Travelling and conveyance	0.30
Repairs And Maintenance	
-Plant & machinery	0.16
Rent	0.24
Miscellaneous Expenses	0.47
	11.75

*Represent lease rentals for short term leases.

Note: 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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