

Sagility Care Management LLC**Balance Sheet***(All amounts are in US Dollars in millions, unless otherwise stated)*

Particulars	Notes	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Property, plant and equipment	1	0.01	0.01
Financial assets			
Deferred tax assets (net)		4.38	5.12
Other tax assets (net)	2	3.66	2.92
Total Non-current assets		8.04	8.05
Current assets			
Financial assets			
-Trade and other receivables	3	0.16	-
- Cash and cash equivalents	4	0.01	0.01
Total Current assets		0.17	0.01
Total Assets		8.21	8.06
EQUITY AND LIABILITIES			
Equity			
Other equity	5	6.86	6.85
Equity attributable to owners of the Company		6.86	6.85
Total Equity		6.86	6.85
Liabilities			
Current liabilities			
Financial liabilities			
- Trade payables	6	0.16	1.21
-Other payables	7	1.20	-
Total Current liabilities		1.35	1.21
Total Liabilities		1.35	1.21
Total Equity and Liabilities		8.21	8.06

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

Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Other income	8	0.02	0.00
Total income		0.02	0.00
Expenses			
Other expenses	9	0.00	0.00
Total expenses		0.00	0.00
Earnings before interest expense, taxes, depreciation and amortisation		0.01	0.00
Depreciation and amortisation expenses	10	0.00	0.01
		0.00	0.01
Profit/(Loss) before tax		0.01	(0.01)
Tax expense:			
Current tax		(0.74)	(0.65)
Deferred tax		0.74	(6.58)
Total tax expense/ (credit)		0.00	(7.23)
Profit/(Loss) for the year		0.01	7.22
Total comprehensive income/(expenses) for the year		0.01	7.22

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

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flows from operating activities		
Profit before tax for the year	0.01	(0.01)
Adjustments for:		
Depreciation and amortization expense	0.00	0.01
Finance costs	-	-
Operating profit before working capital adjustments	0.01	0.00
Working capital adjustments:		
Trade and other receivables	(0.16)	-
Trade payables	(1.05)	(0.02)
Other financial liabilities	1.20	-
Cash flows generated from operating activities	(0.00)	(0.02)
Deferred tax changes	-	
Income taxes paid (net of refunds)	-	
Net cash flows generated from operating activities (A)	(0.00)	(0.02)
Cash flows from investing activities		
Acquisition of property, plant and equipment and other intangible assets	-	(0.00)
Net cash flows used in investing activities (B)	-	(0.00)
Cash flows from financing activities		
Net cash flows used in financing activities (C)	-	-
Net decrease in cash and cash equivalents (A+B+C)	(0.00)	(0.02)
Cash and cash equivalents at the beginning of the year	0.01	0.03
Cash and cash equivalents at the end of the year	0.01	0.01
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 4)	0.01	0.01
	0.01	0.01

Sagility Care Management LLC
Statement of Changes in Equity
(All amounts are in US Dollars in millions, unless otherwise stated)

B. Other equity

Particulars	Note		
		Reserves and surplus	
		Retained earnings	Total
Balance as at 01 April 2025	5	6.85	6.85
Profit for the year		0.01	0.01
Total comprehensive income for the year		0.01	0.01
Balance as at 31 March 2026		6.86	6.86

Particulars	Note		
		Reserves and surplus	
		Retained earnings	Total
Balance as at 01 April 2024		(0.37)	(0.37)
Profit for the year		7.22	7.22
Total comprehensive income for the year		7.22	7.22
Balance as at 31 March 2025		6.85	6.85

Sagility Care Management LLC**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***1 Property, plant and equipment and capital work-in progress**

Particulars	Computers	Total
Cost		1.00
Balance as at 01 April 2024	0.97	0.97
Additions	-	-
Capitalized during the year	-	-
Disposals	-	-
Balance as at 31 March 2025	0.97	0.97
Balance as at 01 April 2025	0.97	0.97
Additions	-	-
Capitalized during the year	-	-
Disposals	-	-
Balance as at 31 March 2026	0.97	0.97
Accumulated depreciation		
Balance as at 01 April 2024	0.95	0.95
Charge for the year	0.01	0.01
Balance as at 31 March 2025	0.96	0.96
Charge for the year	0.00	0.00
Balance as at 31 March 2026	0.97	0.97
Net block as at 31 March 2025	0.01	0.01
Net block as at 31 March 2026	0.01	0.01

Sagility Care Management LLC**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***2 Income tax assets (net)**

Particulars	As at 31 March 2026	As at 31 March 2025
Advance tax, net of provision for tax	3.66	2.92
	3.66	2.92

3 Trade Receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured receivables	0.16	-
	0.16	-

4 Cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Cash and cash equivalents-Balances with banks	0.01	0.01
	0.01	0.01

6 Trade payables

Particulars	As at 31 March 2026	As at 31 March 2025
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.16	1.21
	0.16	1.21

7 Other payables

Particulars	As at 31 March 2026	As at 31 March 2025
Other payables	1.20	-
	1.20	-

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Sagility Care Management LLC**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***8 Other income**

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Other non-operating income		
Miscellaneous income	0.02	0.00
	0.02	0.00

10 Depreciation and amortisation expenses

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Depreciation on property, plant and equipment (refer note 1)	0.00	0.01
	0.00	0.01

9 Other expenses

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Software subscription	-	0.00
Bank charges	0.00	0.00
Rent*	-	0.00
	0.00	0.00

*Represent lease rentals for short term leases.

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary