

Sagility Operations 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			
Non-current assets			
Financial assets			
- Investments	1	457.48	457.48
Other tax assets (net)	2	35.16	25.21
Other non-current assets	3	0.55	-
Total Non-current assets		493.18	482.69
Current assets			
Financial assets			
- Trade receivables	4	10.03	-
- Cash and cash equivalents	5	0.03	0.06
- Other financial assets	6	-	5.75
Other current assets	7	-	1.49
Total Current assets		10.07	7.30
Total Assets		503.25	489.99
EQUITY AND LIABILITIES			
Equity			
Equity share capital	8	0.01	0.01
Other equity			
a) Securities premium	9	456.05	456.05
c) Other components of equity	9	(38.65)	(38.68)
Total Equity		417.41	417.38
Liabilities			
Non-current liabilities			
Deferred tax liabilities (net)		-	2.61
Total Non-current liabilities		-	2.61
Current liabilities			
Financial liabilities			
- Trade payable	10	39.73	-
- Other financial liabilities	11	46.11	70.00
Total Current liabilities		85.84	70.00
Total Liabilities		85.84	72.61
Total Equity and Liabilities		503.25	489.99

Sagility Operations 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			
Other income	12	-	0.06
Total income		-	0.06
Expenses			
Other expenses	13	3.64	4.55
Total expenses		3.64	4.55
Earnings before interest expense, taxes, depreciation and amortisation		(3.64)	(4.49)
Profit before tax		(3.64)	(4.49)
Tax expense:			
Current tax		(0.62)	(0.51)
Deferred tax		(3.06)	2.67
Total tax expense/ (credit)		(3.68)	2.16
Profit for the year		0.04	(6.65)
Total comprehensive income for the year		0.04	(6.65)

Sagility Operations Inc.
Statement of Cash Flows

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

Particulars	For the year ended 31-Mar-2026	For the year ended 31- Mar-2025
Cash flows from operating activities		
Profit before tax for the year	(3.64)	(4.49)
Adjustments for:		
Depreciation and amortization expense	-	-
Operating profit before working capital adjustments	(3.64)	(4.49)
Working capital adjustments:		
Trade receivables	(10.03)	-
Other non-current assets	(0.55)	-
Current financial assets	5.75	31.77
Other current assets	1.49	0.58
Trade & other payables	39.73	(17.05)
Other financial liabilities	(23.90)	-
Cash flows generated from operating activities	8.86	10.81
Income taxes paid (net of refunds)	(8.88)	(10.76)
Net cash flows generated from operating activities (A)	(0.03)	0.05
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)	(0.03)	0.05
Cash and cash equivalents at the beginning of the year	0.06	0.01
Cash and cash equivalents at the end of the year	0.03	0.06
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 5)	0.03	0.06
	0.03	0.06

Note Assets

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

1	Investments		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Investments in subsidiaries carried at cost		
	Sagility LLC	373.67	373.67
	Sagility Provider Solutions LLC	40.81	40.81
	Sagility Technologies LLC	2.67	2.67
	Sagility Care Management LLC	40.33	40.33
		457.48	457.48
2	Income tax assets (net)		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Advance tax, net of provision for tax	35.16	25
		35.16	25.21
3	Other assets (non-current)		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Unsecured, considered good		
	Prepaid expenses	0.55	-
		0.55	-
4	Trade receivables		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Trade Receivables- unsecured considered good	10.03	-
		10.03	-

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

5	Cash and cash equivalents		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Balances with banks	0.03	0.06
		0.03	0.06
6	Other financial assets (current)		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Unsecured, considered good		
	Other receivable	-	5.75
		-	5.75
7	Other assets (current)		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Advances to suppliers	-	0.05
	Prepayments-Others	-	1.44
		-	1.49

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8	Equity share capital		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Issued, subscribed and paid-up ^		
	1,000,000 ordinary shares (31 March 2025: 1,000,000) at USD 0.01 face value per share	0.01	0.01
		0.01	0.01

Notes:
a) Reconciliation of the number of equity shares outstanding at the beginning and at the end of the reporting date:
Equity shares

Particulars	No. of shares	Amount
Balance as at 1 April 2025	1,000,000	0.01
Addition during the year	-	-
Balance as at 31 March 2026	1,000,000	0.01

Particulars	No. of shares	Amount
Balance as at 1 April 2024	1,000,000	0.01
Addition during the year	-	-
Balance as at 31 March 2025	1,000,000	0.01

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Note Equity2

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

9 Other Equity			
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
(i)	Securities premium		
	Balance at the beginning of the year	456.05	456.05
	Balance at the end of the year	456.05	456.05
(ii)	Other components of equity		
	Balance at the beginning of the year	-	(14.00)
	Add: Movement during the year	-	14.00
	Balance at the end of the year	-	-
(iii)	Retained earnings		
	Balance at the beginning of the year	(38.68)	(32.03)
	Add: Profit for the year	0.04	(6.65)
	Balance at the end of the year	(38.65)	(38.68)
	Total	417.40	417.37

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10	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	39.73	-
		39.73	-
11	Other financial liabilities (current)		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
	Other payables	46.11	70.00
		46.11	70.00

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12 Other income

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Miscellaneous income	-	0.06
	-	0.06

13 Other expenses

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
OTHER EXPENSES		
Legal and professional fees	-	1.04
Software subscription	3.48	2.63
Rates and taxes	0.07	0.02
Insurance charges	0.04	0.21
Marketing expenses	0.00	0.08
Recruitment expenses	0.00	-
Bank charges	0.01	-
Membership & Subscription	0.03	0.54
Miscellaneous Expenses	0.00	0.03
	3.64	4.55

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary

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