Sagility Payment Integrity Solutions LLC

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			
Property, plant and equipment	1	0.01	0.03
Deferred tax assets (net)		0.67	0.11
Total Non-current assets		**0.68**	**0.14**
Current assets			
Financial assets			
- Trade receivables	2	19.60	14.17
- Cash and cash equivalents	3	0.54	0.55
- Other financial assets	4	3.47	-
Other current assets	5	0.24	0.25
Total Current assets		**23.85**	**14.97**
Total Assets		**24.53**	**15.11**
EQUITY AND LIABILITIES			
Equity			
Other equity			
a) Other components of equity	6	-	-
b) Retained earnings	6	13.92	9.57
Equity attributable to owners of the Company		**13.92**	**9.57**
Total Equity		**13.92**	**9.57**
Liabilities			
Current liabilities			
Financial liabilities			
- Trade payables	7	3.76	1.32
- Other financial liabilities	8	2.78	1.44
Other current liabilities	9	0.08	0.47
Current tax liabilities (net)	10	3.99	2.31
Total Current liabilities		**10.61**	**5.54**
Total Liabilities		**10.61**	**5.54**
Total Equity and Liabilities		**24.53**	**15.11**

Sagility Payment Integrity Solutions 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	For the year ended 31-Mar-2025
Income			
Revenue from operations	11	16.59	12.29
Total income		**16.59**	**12.29**
Expenses			
Employee benefits expense	12	9.42	6.86
Other expenses	14	1.70	1.68
Total expenses		**11.12**	**8.54**
Earnings before interest expense, taxes, depreciation and amortisation		**5.47**	**3.75**
Depreciation and amortisation expenses	13	0.00	0.00
		0.00	**0.00**
Profit before tax		**5.47**	**3.75**
Tax expense:			
Current tax		1.68	1.00
Deferred tax		(0.55)	(0.11)
Total tax expense/ (credit)		**1.13**	**0.89**
Profit for the year		**4.34**	**2.86**
Total comprehensive income for the year		**4.34**	**2.86**

Sagility Payment Integrity Solutions LLC
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	5.47	3.75
Adjustments for:		
Depreciation and amortization expense	0.00	0.00
Provision for / (reversal of) expected credit loss	-	0.29
Operating profit before working capital adjustments	**5.47**	**4.04**
Working capital adjustments:		
Trade receivables	(5.43)	(3.33)
Current financial assets	(3.47)	-
Other current assets	0.01	(0.17)
Trade payables	2.44	1.02
Other financial liabilities	1.34	(2.12)
Other liabilities	(0.39)	0.37
Cash flows generated from operating activities	**(0.03)**	**(0.19)**
Income taxes paid (net of refunds)	0.02	-
Net cash flows generated from operating activities (A)	**(0.01)**	**(0.19)**
Cash flows from investing activities		
Acquisition of property, plant and equipment and other intangible assets	-	(0.02)
Net cash flows used in investing activities (B)	**-**	**(0.02)**
Cash flows from financing activities		
Net cash flows used in financing activities (C)	**-**	**-**
Net decrease in cash and cash equivalents (A+B+C)	(0.01)	(0.21)
Cash and cash equivalents at the beginning of the year	0.55	0.76
Cash and cash equivalents at the end of the year	**0.54**	**0.55**
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 3)	0.54	0.55
	0.54	**0.55**

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

6 Other Equity

	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
(i)	**Other components of Equity**		
	Balance at the beginning of the year	-	1.31
	Add: Movement during the year	-	(1.31)
	Add: Expenses relating to share based payment awards	-	-
	Balance at the end of the year	**-**	**-**
(ii)	**Retained earnings**		
	Balance at the beginning of the year	9.57	6.71
	Add: Profit for the year	4.34	2.86
	Balance at the end of the year	**13.92**	**9.57**
	Total	**13.92**	**9.57**

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(All amounts are in US Dollars in millions, unless otherwise stated)

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

Particulars	Computers	Total	Capital-work-in - progress
Cost			
Balance as at 01 April 2024	**0.01**	**0.01**	**-**
Additions	0.02	0.02	-
Balance as at 31 March 2025	**0.03**	**0.03**	**-**
Balance as at 01 April 2025	**0.03**	**0.03**	**-**
Additions	-	-	-
Balance as at 31 March 2026	**0.03**	**0.03**	**-**
Accumulated depreciation			
Balance as at 01 April 2024	**0.00**	**0.00**	**-**
Charge for the year	0.00	0.00	-
Balance as at 31 March 2025	**0.00**	**0.00**	**-**
Charge for the year	0.01	0.01	-
Balance as at 31 March 2026	**0.02**	**0.02**	**-**
Net block as at 31 March 2025	**0.03**	**0.03**	**-**
Net block as at 31 March 2026	**0.01**	**0.01**	**-**

Sagility Payment Integrity Solutions LLC

Note Assets

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

2 Trade receivables

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Trade receivables-Unsecured considered good	17.50	12.86
Unbilled receivable	2.10	1.31
	19.60	**14.17**

3 Cash and cash equivalents

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Balances with banks	0.54	0.55
	0.54	**0.55**

4 Other financial assets (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Unsecured, considered good		
Other receivables	3.47	-
	3.47	**-**

5 Other assets (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Advances to suppliers	0.20	0.22
Advances to employees	0.00	0.01
Prepayments-Others	0.04	0.02
	0.24	**0.25**

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

7 **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	3.76	1.32
	3.76	**1.32**

8 **Other financial liabilities (current)**

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Employee benefits payable	2.65	1.43
Other payables	0.13	0.01
	2.78	**1.44**

9 **Other liabilities (current)**

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Statutory dues	0.08	0.47
	0.08	**0.47**

10 **Current tax liabilities (net)**

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Provision for tax, net of advance tax	3.99	2.31
	3.99	**2.31**

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Sagility Payment Integrity Solutions LLC

Note P&L

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

11 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	16.59	12.29
Total	**16.59**	**12.29**

12 Employee benefits expense

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Salaries and wages	7.55	6.14
Contribution to provident and other funds	0.11	0.10
Staff welfare	0.99	0.09
Others (FICA & FUTA)	0.41	0.36
Compensated absenses	0.36	0.17
	9.42	**6.86**

13 Depreciation and amortisation expenses

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

14 Other expenses

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
OTHER EXPENSES		
Legal and professional fees	0.33	0.28
Software subscription	1.28	0.94
Rates and taxes	-	0.00
IT Expenses	0.00	0.00
Marketing expenses	0.00	0.08
Postage and courier	0.00	0.00
Printing and Stationery	0.00	0.00
Travelling and conveyence	0.05	0.08
Repairs And Maintenance		
-Plant & machinery	0.01	-
Provision for doubtful debt	-	0.29
Bank charges	0.01	0.01
Membership & Subscription	0.00	0.00
Miscellaneous Expenses	0.00	0.00
	1.70	**1.68**

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary

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