Sagility Provider 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
Right-of-use assets	2	0.49	0.60
Other intangible assets	3	-	0.01
Financial assets			
- Other financial assets	4	0.01	0.01
Deferred tax assets (net)		0.39	0.53
Other non-current assets	5	0.00	0.00
Total Non-current assets		**0.90**	**1.18**
Current assets			
Financial assets			
- Trade receivables	6	95.42	84.62
- Cash and cash equivalents	7	0.06	0.08
- Other financial assets	8	24.88	-
Other current assets	9	0.01	0.06
Total Current assets		**120.37**	**84.76**
Total Assets		**121.27**	**85.94**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	10	0.00	0.00
Other equity			
a)Retained earnings	11	31.60	23.03
Equity attributable to owners of the Company		**31.60**	**23.03**
Total Equity		**31.60**	**23.03**
Liabilities			
Non-current liabilities			
Financial liabilities			
- Lease liabilities	12	0.41	0.51
Total Non-current liabilities		**0.41**	**0.51**
Current liabilities			
Financial liabilities			
- Lease liabilities	12	0.11	0.12
- Trade payables	13	78.84	54.82
- Other financial liabilities	14	0.90	0.89
Other current liabilities	15	0.05	0.08
Provision for employee benefit obligations	16	0.21	0.16
Current tax liabilities (net)	17	9.15	6.33
Total Current liabilities		**89.26**	**62.40**
Total Liabilities		**89.67**	**62.91**
Total Equity and Liabilities		**121.27**	**85.94**

Sagility Provider 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	18	76.18	68.06
Other income	19	-	0.01
Total income		**76.18**	**68.07**
Expenses			
Employee benefits expense	20	3.62	3.84
Other expenses	23	60.86	52.32
Total expenses		**64.48**	**56.16**
Earnings before interest expense, taxes, depreciation and amortisation		**11.70**	**11.91**
Finance costs	21	0.04	0.02
Depreciation and amortisation expenses	22	0.15	0.24
		0.19	**0.26**
Profit before tax		**11.51**	**11.65**
Tax expense:			
Current tax		2.80	2.87
Deferred tax		0.14	(0.73)
Total tax expense/ (credit)		**2.94**	**2.14**
Profit for the year		**8.57**	**9.51**
Total comprehensive income for the year		**8.57**	**9.51**

Sagility Provider 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	11.51	11.65
Adjustments for:		
Depreciation and amortization expense	0.15	0.24
Finance costs	0.04	0.02
Interest income	-	0.01
Provision for / (reversal of) expected credit loss	0.24	-
Operating profit before working capital adjustments	**11.94**	**11.92**
Working capital adjustments:		
Trade receivables	(11.03)	(47.03)
Non-current financial assets	-	0.15
Other non-current assets	(0.00)	0.13
Current financial assets	(24.88)	-
Other current assets	0.06	-
Trade payables	24.02	32.73
Provision for employee benefit obligations	0.05	0.04
Other financial liabilities	0.01	(3.94)
Other current liabilities	(0.03)	-
Other liabilities	-	0.04
Cash flows generated from operating activities	**0.14**	**(5.96)**
Income taxes paid (net of refunds)	(0.02)	-
Net cash flows generated from operating activities (A)	**0.12**	**(5.96)**
Cash flows from investing activities		
Acquisition of property, plant and equipment and other intangible assets	-	0.02
Interest received	-	0.01
Net cash flows used in investing activities (B)	**-**	**0.02**
Cash flows from financing activities		
Repayment of lease liabilities	(0.10)	0.39
Interest on repayment of lease liabilities	(0.04)	-
Net cash flows used in financing activities (C)	**(0.14)**	**0.39**
Net decrease in cash and cash equivalents (A+B+C)	(0.02)	(5.55)
Cash and cash equivalents at the beginning of the year	0.08	5.63
Cash and cash equivalents at the end of the year	**0.06**	**0.08**
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 7)	0.06	0.08
	0.06	**0.08**

Sagility Provider Solutions LLC

Statement of Changes in Equity

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

B. Other equity

Particulars	Note	Attributable to the equity owners of the company			
		Reserves and surplus		Items of Other comprehensive Income	
		Retained earnings	Securities premium	Effective portion of cashflow hedge	Total
Balance as at 01-Apr-2025		23.03	-	-	23.03
Profit for the year		8.57	-	-	8.57
Other comprehensive income / (loss), net of tax		-	-	-	-
Total comprehensive income for the year		**8.57**	**-**	**-**	**8.57**
Transactions with owners in their capacity as owners:					
Movement during the year		-	-	-	-
Balance as at 31-Mar-2026		**31.60**	**-**	**-**	**31.60**

Particulars	Note	Attributable to the equity owners of the company			
		Reserves and surplus		Items of Other comprehensive Income	
		Retained earnings	Securities premium	Effective portion of cashflow hedge	Total
Balance as at 01-Apr-2024		13.52	-	2.99	16.51
Profit for the year		9.51	-	-	9.51
Total comprehensive income for the year		**9.51**	**-**	**-**	**9.51**
Transactions with owners in their capacity as owners:					
Movement during the year		-	-	(2.99)	(2.99)
Balance as at 31-Mar-2025		**23.03**	**-**	**-**	**23.03**

Sagility Provider Solutions LLC
Notes to standalone financial statements
(All amounts are in USD in millions, unless otherwise stated)

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

Particulars	Leasehold improvements	Computers	Furniture and fixtures	Total
Cost				
Balance as at 01 April 2024	**0.01**	**0.41**	**0.05**	**0.47**
Additions	-	-	-	-
Capitalized during the year	-	-	-	-
Disposals	-	(0.05)	(0.05)	(0.10)
Balance as at 31 March 2025	**0.01**	**0.36**	**-**	**0.37**
Balance as at 01 April 2025	**0.01**	**0.36**	**-**	0.37
Additions	-	-	-	-
Capitalized during the year	-	-	-	-
Disposals	-	-	-	-
Balance as at 31 March 2026	**0.01**	**0.36**	**-**	**0.37**
Accumulated depreciation				
Balance as at 01 April 2024	**(0.00)**	**0.28**	**0.03**	**0.31**
Charge for the year	0.00	0.10	0.00	0.10
Disposals	-	(0.04)	(0.03)	(0.07)
Balance as at 31 March 2025	**(0.00)**	**0.34**	**-**	**0.34**
Charge for the year	0.00	0.02	-	0.02
Disposals	-	-	-	-
Balance as at 31 March 2026	**0.00**	**0.36**	**-**	**0.36**
Net block as at 31 March 2025	**0.00**	**0.03**	**-**	**0.03**
Net block as at 31 March 2026	**0.01**	**0.00**	**-**	**0.01**

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

2 Right-of-use assets

Particulars	Buildings	Total
Cost		
Balance as at 01 April 2024	**0.39**	**0.39**
Additions	0.64	0.64
Balance as at 31 March 2025	**1.03**	**1.03**
Additions	-	-
Balance as at 31 March 2026	**1.03**	**1.03**
Accumulated depreciation		
Balance as at 01 April 2024	**0.30**	**0.30**
Charge for the year	0.13	0.13
Balance as at 31 March 2025	**0.43**	**0.43**
Charge for the year	0.12	0.12
Balance as at 31 March 2026	**0.55**	**0.55**
Net block as at 31 March 2025	**0.60**	**0.60**
Net block as at 31 March 2026	**0.49**	**0.49**

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

3 Other intangible assets

Particulars	Software	Total
Cost		
Balance as at 01 April 2024	**0.04**	**0.04**
Additions		-
Disposals	-	-
Balance as at 31 March 2025	**0.04**	**0.04**
Additions	-	-
Disposals	-	-
Effect of movements in exchange rates	-	-
Balance as at 31 March 2026	**0.04**	**0.04**
Accumulated amortization		
Balance as at 01 April 2024	**0.03**	**0.03**
Charge for the year	-	-
Disposals	-	-
Balance as at 31 March 2025	**0.03**	**0.03**
Charge for the year	-	-
Disposals	-	-
Balance as at 31 March 2026	**0.03**	**0.03**
Net block as at 31 March 2025	**0.01**	**0.01**
Net block as at 31 March 2026	**0.01**	**0.01**

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

4 Other financial assets (non-current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Unsecured, considered good		
Security Deposits	0.01	0.01
	0.01	**0.01**

5 Other assets (non-current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Unsecured, considered good		
Prepaid expenses	0.00	0.00
	0.00	**0.00**

6 Trade receivables

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Unsecured considered good	10.30	58.35
Advance to Inter company	79.32	20.53
Unbilled receivable	5.80	5.74
	95.42	**84.62**

7 Cash and cash equivalents

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Balances with banks	0.06	0.08
	0.06	**0.08**

8 Other financial assets (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Unsecured, considered good		
Other receivables	24.88	-
	24.88	**-**

9 Other assets (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Advances to suppliers	0.00	0.04
Advances to employees	0.00	0.01
Prepayments-Others	0.00	0.01
	0.01	**0.06**

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

10 Equity share capital

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Issued, subscribed and paid-up		
231624.60 ordinary shares at USD 0.001 face value per share	0.00	0.00
	0.00	**0.00**

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 01-Apr-2025	231,625	0.00
Movement during the year		
Balance as at 31-Mar-2026	**231,625**	**0.00**

Particulars	No. of shares	Amount
Balance as at 01-Apr-2024	231,625	0.00
Movement during the year		
Balance as at 31-Mar-2025	**231,625**	**0.00**

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

11 Other Equity

	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
(v)	**Other component of equity**		
	Balance at the beginning of the year	-	2.99
	Add: Movement during the period/ year	-	(2.99)
	Balance at the end of the period/ year	-	-
(iv)	**Retained earnings**		
	Balance at the beginning of the year	23.03	13.52
	Add: Profit for the year	8.57	9.51
	Balance at the end of the year	**31.60**	**23.03**
	Total	**31.60**	**23.03**

Sr.No Nature & Purpose of reserves

(iii) Other component of equity

The Company files the consolidated tax return of all USA group entities, hence the Company recognises all tax liabilities (net of advance tax) and deferred tax assets/(liabilities) in its separate financial statements and corresponding amount recognized in other component of equity

(iii) Retained earnings

Retained earnings comprises of prior and current year’s undistributed earnings / losses after tax.

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

12 Lease liabilities

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Carried at amortised cost		
Non-current		
Lease liabilities	0.41	0.51
Current		
Lease liabilities	0.11	0.12
Total	**0.52**	**0.63**

13 Trade payables

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Trade payables	78.84	54.82
	78.84	**54.82**

14 Other financial liabilities (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Employee benefits payable	0.89	0.89
Other payables	0.01	-
	0.90	**0.89**

15 Other liabilities (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Contract liability	0.05	0.07
Statutory dues	-	0.01
	0.05	**0.08**

16 Provision for employee benefit obligations

Current

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Provision for employee benefits		
- Compensated absences	0.21	0.16
	0.21	**0.16**

17 Current tax liabilities (net)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Provision for tax, net of advance tax	9.15	6.33
	9.15	**6.33**

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

18 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	76.18	68.06
Total	**76.18**	**68.06**

19 Other income

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Miscellaneous income	-	0.01
	-	**0.01**

20 Employee benefits expense

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Salaries and wages	3.00	2.95
Contribution to provident and other funds	0.04	0.04
Staff welfare	0.17	0.44
Otherse	0.19	0.21
Compensated absenses	0.22	0.20
	3.62	**3.84**

21 Finance costs

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Interest expense on financial liabilities carried at amortized cost		
Lease liabilities	0.04	0.02
	0.04	**0.02**

22 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)	0.03	0.11
Depreciation on right of use assets (refer note 2)	0.12	0.13
	0.15	**0.24**

23 Other expenses

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Legal and professional fees	0.01	0.03
Software subscription	0.07	0.22
Outsourced Manpower	59.94	51.51
Rates and taxes	-	0.00
Information and communication expenses	0.16	0.19
IT Expenses	0.10	0.03
Marketing expenses	0.02	0.02
Postage and courier	0.16	0.08
Recruitment expenses	-	0.01
Travelling and conveyence	0.08	0.09
Repairs And Maintenance- Plant & machinery	-	0.01
Power and fuel	0.01	0.01
Provision for doubtful debt	0.24	0.04
Bank charges	0.03	0.02
Rent*	-	0.01
Membership & Subscription	0.04	0.01
Inter Chargeout-Loss on sale of Fixed Asset	-	0.01
Miscellaneous Expenses	-	0.03
	60.86	**52.32**

*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

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