

Sagility Technologies 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	0.00	0.01
Deferred tax assets (net)		0.43	0.18
Other tax assets (net)	2	5.99	4.30
Other non-current assets	3	0.01	0.01
Total Non-current assets		6.43	4.50
Current assets			
Financial assets			
- Trade receivables	4	1.61	0.74
- Cash and cash equivalents	5	0.12	0.03
Other current assets	6	0.05	0.06
Total Current assets		1.7805	0.83
Total Assets		8.21	5.33
EQUITY AND LIABILITIES			
Equity			
Equity share capital		0.01	0.01
Other equity			
Other components of equity	7	(26.90)	(19.80)
Equity attributable to owners of the Company		(26.89)	(19.79)
Total Equity		(26.89)	(19.79)
Liabilities			
Current liabilities			
Financial liabilities			
- Trade payables	8	14.49	9.44
- Other financial liabilities	9	20.35	15.42
Other current liabilities	10	0.00	-
Provision for employee benefit obligations	11	0.26	0.26
Total Current liabilities		35.10	25.12
Total Liabilities		35.10	25.12
Total Equity and Liabilities		8.21	5.33

Sagility Technologies 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	12	0.97	0.57
Total income		0.97	0.57
Expenses			
Employee benefits expense	13	7.42	6.34
Other expenses	15	2.59	2.48
Total expenses		10.01	8.82
Earnings before interest expense, taxes, depreciation and amortisation		(9.04)	(8.25)
Depreciation and amortisation expenses	14	0.00	0.01
Profit before tax		(9.04)	(8.26)
Tax expense:			
Current tax		(1.69)	(1.59)
Deferred tax		(0.25)	(0.19)
Total tax expense/ (credit)		(1.94)	(1.78)
Profit for the year		(7.10)	(6.48)
Total comprehensive income for the year		(7.10)	(6.48)

Sagility Technologies 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	(9.04)	(8.26)
Adjustments for:		
Depreciation and amortization expense	0.00	0.01
Operating profit before working capital adjustments	(9.04)	(8.25)
Working capital adjustments:		
Trade receivables	(0.87)	(0.73)
Non-current financial assets	-	(0.01)
Other non-current assets	0.00	-
Current financial assets	-	-
Other current assets	0.02	0.08
Trade payables	5.05	9.07
Provision for employee benefit obligations	(0.00)	0.05
Other financial liabilities	4.93	(0.80)
Other liabilities	0.00	(0.02)
Cash flows generated from operating activities	0.09	(0.61)
Deferred taxes	-	0.12
Income taxes paid (net of refunds)	-	-
Net cash flows generated from operating activities (A)	0.09	(0.49)
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)	0.09	(0.49)
Cash and cash equivalents at the beginning of the year	0.03	0.52
Cash and cash equivalents at the end of the year	0.12	0.03
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 5)	0.12	0.03
	0.12	0.03

Other equity

Particulars	Note	Reserves and surplus			Items of Other comprehensive income	Total
		Member's contribution	Member's additional contribution	Retained earnings	Other component of equity	
Balance as at 01-Apr-2025		0.01	37.66	(57.46)	-	(19.79)
Profit for the year		-	-	(7.10)	-	(7.10)
Other comprehensive income / (loss), net of tax		-	-	-	-	-
Total comprehensive income for the year		-	-	(7.10)	-	(7.10)
Balance as at 31-Mar-2026		0.01	37.66	(64.56)	-	(26.89)

Particulars	Note	Reserves and surplus			Items of Other comprehensive income	Total
		Member's contribution	Member's additional contribution	Retained earnings	Other component of equity	
Balance as at 01-Apr-2024		0.01	37.66	(50.98)	(2.82)	(16.13)
Profit for the year		-	-	(6.48)	-	(6.48)
Other comprehensive income / (loss), net of tax		-	-	-	2.82	2.82
Total comprehensive income for the year		-	-	(6.48)	2.82	(3.67)
Balance as at 31-Mar-2025		0.01	37.66	(57.46)	-	(19.79)

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

Particulars	Leasehold improvements	Computers	Office equipment	Furniture and fixtures	Total
Cost					
Balance as at 01 April 2024	0.10	0.02	0.00	0.02	0.14
Additions	-	-	-	-	-
Disposals	(0.10)	(0.01)		(0.00)	(0.11)
Balance as at 31 March 2025	0.00	0.01	0.00	0.02	0.03
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance as at 31 March 2026	0.00	0.01	0.00	0.02	0.03
Accumulated depreciation					
Balance as at 01 April 2024	0.10	0.02	0.00	0.01	0.13
Charge for the year	0.00	0.00	0.00	0.00	(0.00)
Disposals	(0.10)	(0.01)		(0.00)	(0.11)
Balance as at 31 March 2025	0.00	0.01	0.00	0.01	0.02
Charge for the year	0.00	0.00	-	-	0.00
Disposals	-	-	-	-	-
Balance as at 31 March 2026	0.00	(0.00)	0.00	0.01	0.02
Net block as at 31 March 2025	0.00	0.00	0.00	0.01	0.01
Net block as at 31 March 2026	-	0.01	0.00	0.01	0.01

2 Income tax assets (net)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Advance tax, net of provision for tax	5.99	4.30
	5.99	4.30

3 Other assets (non-current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Unsecured, considered good		
Prepaid expenses	0.01	0.01
	0.01	0.01

4 Trade receivables

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Unsecured considered good	1.57	0.73
Unbilled receivable	0.04	0.01
	1.61	0.74

5 Cash and cash equivalents

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Balances with banks	0.12	0.03
	0.12	0.03

6 Other assets (current)

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Balances with statutory / government authorities	-	0.02
Advances to suppliers	0.00	0.01
Advances to employees	0.00	0.00
Prepayments-Others	0.04	0.03
	0.05	0.06

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7	Other Equity		
	Particulars	As at 31-Mar-2026	As at 31-Mar-2025
(i)	Member Additional Contribution		
	Balance at the beginning of the year	37.66	37.66
	Less: issue of equity shares during the period/ year	-	-
	Balance at the end of the period/ year	37.66	37.66
(v)	Other components of equity		
	Balance at the beginning of the year	-	(2.82)
	Add: Movement during the period/ year	-	2.82
	Balance at the end of the period/ year	-	-
(iv)	Retained earnings		
	Balance at the beginning of the year	(57.46)	(50.98)
	Add: Profit for the year	(7.10)	(6.48)
	Balance at the end of the year	(64.56)	(57.46)
	Total	(26.90)	(19.80)

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Note Liabilities

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

<u>Lease liabilities</u>		-	-
Particulars		As at 31-Mar-2026	As at 31-Mar-2025
8	<u>Trade payables</u>		
Particulars		As at 31-Mar-2026	As at 31-Mar-2025
Total outstanding dues of creditors other than micro enterprises and small enterprises		14.49	9.44
		14.49	9.44
9	<u>Other financial liabilities (current)</u>		
Particulars		As at 31-Mar-2026	As at 31-Mar-2025
Employee benefits payable		1.53	0.63
Other payables		18.82	14.79
		20.35	15.42
10	<u>Other liabilities (current)</u>		
Particulars		As at 31-Mar-2026	As at 31-Mar-2025
Statutory dues		0.00	-
		0.00	-
11	<u>Provision for employee benefit obligations</u>		
Current			
Particulars		As at 31-Mar-2026	As at 31-Mar-2025
Provision for employee benefits			
- Compensated absences		0.26	0.26
		0.26	0.26

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12 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	0.97	0.57
Total	0.97	0.57

13 Employee benefits expense

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
Salaries and wages	6.05	5.22
Contribution to provident and other funds	0.26	0.25
Staff welfare	0.48	0.20
Others	0.38	0.42
Compensated absences	0.25	0.25
	7.42	6.34

14 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	0.00	0.01
	0.00	0.01

15 Other expenses

Particulars	For the year ended 31-Mar-2026	For the year ended 31-Mar-2025
OTHER EXPENSES		
Legal and professional fees	0.11	0.22
Software subscription	1.60	1.32
Outsourced Manpower	0.68	0.78
IT Expenses	0.02	0.02
Marketing expenses	-	0.00
Postage and courier	0.00	0.00
Printing and Stationery	0.00	0.01
Recruitment expenses	-	0.00
Travelling and conveyance	0.14	0.09
Repairs and maintenance-plant & machinery	-	0.00
Bank charges	0.01	0.01
Membership & Subscription	0.02	0.03
Miscellaneous Expenses	0.01	-
	2.59	2.48

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary

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