

Sagility (US) Inc**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			
Financial assets			
- Investments	3	546.64	546.64
Deferred tax assets (net)		-	0.02
Other tax assets (net)	4	3.56	3.56
Total Non-current assets		550.20	550.22
Current assets			
Financial assets			
- Trade receivables	5	0.53	-
- Cash and cash equivalents	6	(0.00)	0.00
Total Current assets		0.53	0.00
Total Assets		550.73	550.22
EQUITY AND LIABILITIES			
Equity			
Equity share capital	7	0.05	0.05
Other equity			
a) Securities premium	8	529.22	529.22
c) Other components of equity	8	(15.79)	(15.86)
Equity attributable to owners of the Company		513.48	513.41
Total Equity		513.48	513.41
Liabilities			
Current liabilities			
Financial liabilities	9	37.24	36.81
Total Current liabilities		37.24	36.81
Total Liabilities		37.24	36.81
Total Equity and Liabilities		550.73	550.22

Sagility (US) Inc**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	10	-	0.00
Total income		-	0.00
Expenses			
Other expenses	11	(0.09)	0.18
Total expenses		(0.09)	0.18
Earnings before interest expense, taxes, depreciation and amortisation		0.09	(0.18)
Finance costs	12	-	0.80
Profit/ (Loss) before tax		0.09	(0.98)
Tax expense:			
Current tax		(0.00)	(0.92)
Deferred tax		0.02	0.72
Total tax expense/ (credit)		0.02	(0.20)
Profit/ (Loss) for the year		0.07	(0.77)
Total comprehensive income/(Expenses) for the year		0.07	(0.77)

Sagility (US) Inc**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/(loss) before tax for the year	0.09	(0.98)
Adjustments for:		
Finance costs	-	0.80
Operating profit/(loss) before working capital adjustments	0.09	(0.18)
Working capital adjustments:		
Trade payables	-	7.53
Provision for employee benefit obligations	-	7.35
Trade receivables	(0.53)	-
Other financial liabilities	0.44	0.02
Other liabilities	-	7.37
Cash flows generated from operating activities	(0.00)	
Income taxes paid (net of refunds)	-	-
Net cash flows generated from operating activities (A)	(0.00)	-
Cash flows from investing activities		
Investment in Subsidiary	-	44.48
Net cash flows used in investing activities (B)	-	(51.08)
Cash flows from financing activities		
Proceeds from issue of shares in a related party transaction	-	(0.79)
Proceeds from borrowings	-	(7.39)
Repayment of borrowings	-	(0.02)
Interest paid on borrowings	-	0.02
Net cash flows used in financing activities (C)	-	-
Net decrease in cash and cash equivalents (A+B+C)	(0.00)	
Cash and cash equivalents at the beginning of the year	(0.00)	-
Cash and cash equivalents at the end of the year	(0.00)	-
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 6)	(0.00)	0.00
	(0.00)	0.00

Sagility (US) Inc**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)*

Investments			
Particulars		As at	As at
		31 March 2026	31 March 2025
Unquoted equity instruments^			
3	Investments in subsidiaries carried at cost		
	Investment in Sagility Operations Inc (formerly known as HGS Healthcare Operations Inc.)	456.06	456.06
	Investment in Sagility (Jamaica) Limited (formerly known as Sagility (Jamaica) Limited)	87.92	87.92
	Investment In Sagility (Colombia) S.A.S	2.66	2.66
		546.64	546.64
4	Income tax assets (net)		
Particulars		As at	As at
		31 March 2026	31 March 2025
	Advance tax, net of provision for tax	-	3.56
		-	3.56
5	Trade receivables		
Particulars		As at	As at
		31 March 2026	31 March 2025
	Unsecured considered good	0.53	-
		0.53	-
6	Cash and cash equivalents		
Particulars		As at	As at
		31 March 2026	31 March 2025
	Cash on hand		
	Cash and cash equivalents-Balances with banks	(0.00)	0.00
		(0.00)	0.00

7	Equity share capital		
	Particulars	As at 31 March 2026	As at 31 March 2025
	Issued, subscribed and paid-up		
	49500 (March 31 2025: 100) ordinary shares at USD 1 face value per share	0.05	0.05
		0.05	0.05
	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	49,500	0.05
	Movement during the year	-	-
	Balance as at 31 March 2026	49,500	0.05
	Particulars	No. of shares	Amount
	Balance as at 1 April 2024	100	-
	Movement during the year	49,400	0.05
	Balance as at 31 March 2025	49,500	0.05

7 Equity share capital (continued)

Notes

b) Shareholders holding more than 5% of equity shares of the Company:

Name of the shareholder	As at 31 March 2026		As at 31 March 2025	
	No. of shares	% holding	No. of shares	% holding
Equity shares				
Sagility (US) Holdings Inc. (formerly known as Betaine (US) Holdings Inc.)	49,400	0.00%	49,400	100.00%

c) Terms/ rights attached to equity shares:

All ordinary shares rank equally with regard to the Company's residual assets. Holders of these shares are entitled to one vote for share at the Company's general meeting and to dividends as declared for time to time.

8 Other equity

Particulars	As at	
	31 March 2026	31 March 2025
(i) Other component of equity		
Balance at the beginning of the year	-	(3.38)
Add: Movement during the year	-	3.38
Balance at the end of the year	-	-
(ii) Securities premium		
Balance at the beginning of the year	529.22	395.50
Add: Movement during the year	-	133.72
Balance at the end of the year	529.22	529.22
(iii) Retained earnings		
Balance at the beginning of the year	(15.86)	(15.09)
Add: Movement during the year	0.07	(0.77)
Balance at the end of the year	(15.79)	(15.86)
Total	513.43	513.36

9 Other financial liabilities

Particulars	As at	
	31 March 2026	31 March 2025
Other payables	37.24	36.81
	37.24	36.81

Sagility (US) Inc**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***10 Other income**

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Miscellaneous income	-	0.00
	-	0.00

11 Other expenses

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Legal and professional fees	(0.10)	0.17
Bank charges	0.01	0.01
	(0.09)	0.18

12 Finance costs

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest expense		
Interest cost	-	0.80
	-	0.80

Numbers less than two decimals respresented as 0.00

Previous year numbers are re-grouped wherever necessary