

Sagility (US) Holdings 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	1	529.28	529.28
Total Non-current assets		529.28	529.28
Current assets			
Financial assets			
- Trade receivables	2	0.24	-
- Cash and cash equivalents	3	0.03	0.00
Total Current assets		0.27	0.00
Total Assets		529.55	529.28
EQUITY AND LIABILITIES			
Equity			
Equity share capital	4	0.00	0.00
Other equity			
a) Securities premium	5	529.27	529.27
b) Retained earnings	5	(4.05)	(3.42)
Equity attributable to owners of the Company		525.22	525.85
Total Equity		525.22	525.85
Liabilities			
Current liabilities			
Financial liabilities			
- Trade payables	6	0.26	-
- Other financial liabilities	7	-	0.01
Current tax liabilities (net)	8	4.08	3.42
Total Current liabilities		4.34	3.43
Total Liabilities		4.34	3.43
Total Equity and Liabilities		529.55	529.28

Sagility (US) Holdings 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	9	-	-
Total income		-	-
Expenses			
Other expenses	10	(0.03)	0.01
Total expenses		(0.03)	0.01
Earnings before interest expense, taxes, depreciation and amortisation		0.03	(0.01)
Profit/(Loss) before tax		0.03	(0.01)
Tax expense:			
Current tax		0.67	3.41
Total tax expense/ (credit)		0.67	3.41
Profit/(Loss) for the year		(0.64)	(3.42)
Total comprehensive income/(Expenses) for the year		(0.64)	(3.42)
Profits attributable to			
Owners of the Company		(0.64)	(3.42)
		(0.64)	(3.42)
Total comprehensive income/ (loss) attributable to:			
Owners of the Company		(0.64)	(3.42)
Non-controlling interests		-	-
		(0.64)	(3.42)

Sagility (US) Holdings 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	0.03	(0.01)
Adjustments for:		
Operating profit/(Loss) before working capital adjustments	0.03	(0.01)
Working capital adjustments:		
Current financial assets including trade receivables	(0.24)	0.26
Trade payables	0.26	(0.29)
Other financial liabilities	(0.01)	-
Cash flows generated from operating activities	0.03	(0.04)
Income taxes paid (net of refunds)	-	0.00
Net cash flows generated from operating activities (A)	0.03	(0.04)
Cash flows from investing activities		
Investment in subsidiary companies	-	(44.48)
Net cash flows used in investing activities (B)	-	(44.48)
Cash flows from financing activities		
Proceeds from issue of shares by subsidiaries in a related party transaction Incl. Premium	-	44.47
Net cash flows used in financing activities (C)	-	44.47
Net decrease in cash and cash equivalents (A+B+C)	0.03	(0.05)
Cash and cash equivalents at the beginning of the year	0.00	0.05
Cash and cash equivalents at the end of the year	0.03	0.00
Cash and cash equivalents comprises of:		
Cash and bank balances (refer note 3)	0.03	0.00
	0.03	0.00

Sagility (US) Holdings Inc.**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***1 Investments**

Particulars	As at 31 March 2026	As at 31 March 2025
Investments in subsidiaries carried at cost		
Sagility (US) Inc. (formerly known as Betaine (US) BidCo Inc.)	529.28	529.28
	529.28	529.28

2 Trade receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Trade Receivables-Inter company	0.24	-
	0.24	-

3 Cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Cash on hand		
Cash and cash equivalents-Balances with banks	0.03	0.00
	0.03	0.00

4 Equity share capital

Particulars	As at 31 March 2026	As at 31 March 2025
Issued, subscribed and paid-up		
280924.45 (31 March 2025 :280924.45) 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****Equity shares**

Particulars	No. of shares	Amount
Balance as at 1 April 2025	280,924	0.00
Movement during the year	-	-
Balance as at 31 March 2026	280,925	0.00

Particulars	No. of shares	Amount
Balance as at 1 April 2024	231,625	0.00
Movement during the year	49,300	-
Balance as at 31 March 2025	280,924	0.00

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4 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 India Limited (formerly known as Sagility India Private Limited)	280,924	100%	280,924	100.00%

5 Other Equity

Particulars	As at		As at	
	31 March 2026		31 March 2025	
(i) Securities premium				
Balance at the beginning of the year			529.27	395.50
Add: Movement during the year			-	133.77
Balance at the end of the year			529.27	529.27
(ii) Other component of equity				
Balance at the beginning of the year			-	9.88
Add: Movement during the year			-	(9.88)
Balance at the end of the period/ year			-	-
(iii) Retained earnings				
Balance at the beginning of the year			(3.42)	(0.00)
Add: Profit/(Loss) for the year			(0.64)	(3.42)
Balance at the end of the year			(4.05)	(3.42)
Total			525.22	525.85

Sr.No Nature & Purpose of reserves

(i) Securities premium

Share premium is used to record the premium on issue of shares.

(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.

Sagility (US) Holdings Inc.**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***6 Trade payables**

Particulars	As at 31 March 2026	As at 31 March 2025
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.26	-
	0.26	-

7 Other financial liabilities (current)

Particulars	As at 31 March 2026	As at 31 March 2025
Other payables	-	0.01
	-	0.01

8 Current tax liabilities (net)

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for tax, net of advance tax	4.08	3.42
	4.08	3.42

Sagility (US) Holdings Inc.**Notes to standalone financial statements***(All amounts are in US Dollars in millions, unless otherwise stated)***9 Other income**

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Other non-operating income		
Miscellaneous income	-	-
	-	-

10 Other expenses

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Legal and professional fees	-	0.00
Bank charges	-	0.01
Rates & taxes	(0.03)	-
	(0.03)	0.01

Numbers less than two decimals are represented as "0.00"

Previous year numbers are re-grouped wherever necessary