Amagi Canada Corporation Inc
Balance Sheet as at March 31, 2026

(All amounts in Indian Rupees million, unless otherwise stated)

	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Current assets			
Financial assets			
Cash and cash equivalents	3	3.27	2.91
Other financial assets	4	-	0.07
Total Current assets		**3.27**	**2.98**
Total assets		**3.27**	**2.98**
EQUITY AND LIABILITIES			
Equity			
Equity share Capital	5	3.11	3.11
Other equity	6	0.16	(0.13)
Total equity		**3.27**	**2.98**
Current liabilities			
Financial liabilities			
Trade payables		-	-
Total current liabilities		**-**	**-**
Total equity and liabilities		**3.27**	**2.98**

As per our report of even date

For and on Behalf of the Board of Directors of
Amagi Canada Corporation Inc

Sd/-
Baskar Subramanian
Managing Director
DIN: 02014529

Place: Bengaluru
Date: 18 May 2026

Amagi Canada Corporation Inc
Statement of Profit and Loss for the year ended March 31, 2026

(All amounts in Indian Rupees million, unless otherwise stated)

	Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
Income			
Revenue from operations		-	-
Other income		-	-
Total income (I)		**-**	**-**
Expenses			
Purchase of traded goods		-	-
(Increase)/ decrease in inventories of traded goods		-	-
Employee benefits expense		-	-
Finance costs		0.09	-
Depreciation and amortisation expense		-	-
Other expenses		0.00	-
Total expenses (II)		**0.09**	**-**
Profit/(Loss) before tax (III = I-II)		**(0.09)**	**-**
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Total tax expense (IV)		**-**	**-**
Profit/(Loss) for the year (V=III-IV)		**(0.09)**	**-**
Other Comprehensive Income/(Loss)			
Items that will be reclassified to profit or loss in subsequent years			
Exchange differences on translating the financial statements of foreign operations		0.38	(0.10)
Income tax effect			
Other comprehensive income/(loss) for the year, net of income tax (VI)		**0.38**	**(0.10)**
Total Comprehensive Income/(loss) for the year (VII=V+VI)		**0.29**	**(0.10)**
Earnings per Equity share [Nominal value of share CAD 1 (Rs.62.11) each (31 March 2025: CAD 1 (Rs.62.11) each)]			
Basic (Rs.)		-	-
Diluted (Rs.)		-	-

As per our report of even date

For and on Behalf of the Board of Directors of
Amagi Canada Corporation Inc

Sd/-
Baskar Subramanian
Managing Director
DIN: 02014529

Place: Bengaluru
Date: 18 May 2026

Amagi Canada Corporation Inc
Statement of Changes in Equity for the year ended March 31, 2026

(All amounts in Indian Rupees million, unless otherwise stated)

a. Equity share capital

Equity shares of CAD 1 (Rs.62.11) each (Issued, subscribed and fully paid-up share capital)	Number of Shares	Amount
As at March 31, 2024	50,000	3.11
Changes during the year	-	-
As at March 31, 2025	**50,000**	**3.11**
Changes during the year	-	-
As at March 31, 2026	**50,000**	**3.11**

b. Other equity (Refer note 5)

For the year ended March 31, 2026

	Other comprehensive income	
	Foreign currency translation reseve	Total other equity
As at April 1, 2025	(0.13)	(0.13)
Add: Changes during the year	0.38	0.38
As at March 31, 2026	**0.25**	**0.25**

For the year ended March 31, 2025

	Other comprehensive income	
	Foreign currency translation reseve	Total other equity
As at April 1, 2024	(0.03)	(0.03)
Add: Changes during the year	(0.10)	(0.10)
As at March 31, 2025	**(0.13)**	**(0.13)**

For and on Behalf of the Board of Directors of
Amagi Canada Corporation Inc

Sd/-
Baskar Subramanian
Managing Director
DIN: 02014529

Place: Bengaluru
Date: 18 May 2026

Amagi Canada Corporation Inc
Cash flow statement for the year ended March 31, 2026

(All amounts in Indian Rupees million, unless otherwise stated)

	Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities			
Profit/(loss) before tax		(0.09)	-
Operating cash flow before working capital changes		**(0.09)**	**-**
Movement in working capital adjustments:			
(Decrease) in trade payables		-	-
Decrease/ (increase) in loans and other financial assets		0.07	(0.05)
Cash flows from/(used in) operations		**(0.02)**	**(0.05)**
Income tax paid, net		-	-
Net cash flows generated from/(used in) operating activities (A)		**(0.02)**	**(0.05)**
Cash flows from financing activities:			
Issue of Equity share capital		-	-
Net cash flows used in financing activities (B)		**-**	**-**
Net (decrease) / increase in cash and cash equivalents (A+B)		**(0.02)**	**(0.05)**
Cash and cash equivalents as at the beginning of the year		2.91	3.06
Foreign currency translation Reserve		0.38	(0.10)
Cash and cash equivalents as at the end of the year		**3.27**	**2.91**

Components of cash and cash equivalents (Refer note 3)	**As at March 31, 2026**	**As at March 31, 2025**
Balance with banks		
- on current accounts	3.27	2.91

For and on Behalf of the Board of Directors of
Amagi Canada Corporation Inc

Sd/-
Baskar Subramanian
Managing Director
DIN: 02014529

Place: Bengaluru
Date: 18 May 2026

Amagi Canada Corporation Inc
Notes to financial statements for the year ended March 31, 2026

(All amounts in Indian Rupees million, unless otherwise stated)

3. Cash and cash equivalents

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Balance with banks		
On current accounts	3.27	2.91
Total	**3.27**	**2.91**

4. Other financial assets (Current)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Unsecured, considered good		
Other receivables from related parties*	-	0.07
Total	**-**	**0.07**

** Represents reimbursements receivable from related parties.*

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Amagi Canada Corporation Inc
Notes to financial statements for the year ended March 31, 2026

(All amounts in Indian Rupees million, unless otherwise stated)

5. Share capital
Equity Share Capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised share capital		
50,000 (31 March 2025: 50,000) equity shares of CAD 1 (Rs.62.11) each	3.11	3.11
Total	**3.11**	**3.11**
Issued, subscribed and fully paid-up share capital		
50,000(31 March 2025: 50,000) equity shares of CAD 1 (Rs.62.11) each	3.11	3.11
Total	**3.11**	**3.11**

6. Other equity

Particulars	As at March 31, 2026	As at March 31, 2025
Retained earnings	(0.09)	-
Foreign currency translation reserve	0.25	(0.13)
Total	**0.16**	**(0.13)**

Particulars		
Retained earnings		
At the beginning of the year	0.00	-
Profit/(Loss) for the year	(0.09)	-
At the end of the year	**(0.09)**	**-**
Foreign currency translation reserve		
At the beginning of the year	(0.13)	(0.03)
Change during the year	0.38	(0.10)
At the end of the year	**0.25**	**(0.13)**
Total reserves and surplus	**0.16**	**(0.13)**

Nature and purpose of other equity:
a) Foreign currency translation reserve
Exchange difference arising on translation of balances from CAD to INR for the purpose financial statement are recognised in other comprehensive income as described in accounting policy and accumulated in separate reserve within equity.

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