SPARCLIFE Inc.

SPECIAL PURPOSE BALANCE SHEET AS AT MARCH 31, 2024

			Amount in USD As at March 31, 2024
ASSETS			
(A)	**Non-current assets**		
	(a) Property, plant and equipment		**5,85,793.00**
	(b) Deferred tax assets (net)		**1,51,269.55**
Total non-current assets (A)			**7,37,062.55**
(B)	**Current assets**		
	(a) Financial assets		
		(i) Trade receivables	**11,56,869.98**
		(ii) Cash and cash equivalents	**31,939.36**
		(iii) Other financial assets	**26,52,289.50**
	(b) Other current assets		**70,614.20**
Total current assets (B)			**39,11,713.04**
TOTAL ASSETS			**46,48,775.59**
EQUITY AND LIABILITIES			
Equity			
	(a) Equity share capital		**0.05**
	(b) Other equity		**1,57,671.70**
Total equity			**1,57,671.75**
Liabilities			
(A)	**Non-current liabilities**		
	(a) Financial liabilities		
		(i) Lease liabilities	**4,13,503.00**
		(ii) Other financial liabilities	**3,82,756.00**
Total non-current liabilities (A)			**7,96,259.00**
(B)	**Current liabilities**		
	(a) Financial liabilities		
		(i) Lease liabilities	**1,76,108.00**
		(ii) Trade payables	**2,54,776.30**
		(iii) Other financial liabilities	**20,24,337.45**
	(b) Provisions		**10,42,208.50**
	(c) Current tax liabilities		**1,97,414.59**
Total current liabilities (B)			**36,94,844.84**
Total liabilities (A + B)			**44,91,103.84**
TOTAL EQUITY AND LIABILITIES			**46,48,775.59**
Material accounting policies		2	

As per our report of even date
For S R B C & CO LLP
Chartered Accountants
ICAI Firm Registration No : 324982E/E300003

per AMIT SINGH
Partner
Membership No. 408869

Place : Pune
Date : December 23, 2024

For and on behalf of the Board of Directors of
SPARCLIFE, Inc.

ANIL RAGHAVAN
Director

NITIN DHARMADHIKARI
Director

Place : Mumbai
Date : December 23, 2024

SPARCLIFE Inc.

SPECIAL PURPOSE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2024

		Amount in USD Year ended March 31, 2024
(I)	Revenue from operations	**32,30,152.58**
	Total income	**32,30,152.58**
(II)	**Expenses**	
	Employee benefits expense	**28,15,600.74**
	Professional charges	**61,559.68**
	Finance costs	**4,752.00**
	Depreciation and amortisation expense	**46,247.00**
	Other expenses	**1,48,176.37**
	Total expenses (II)	**30,76,335.79**
(III)	**Profit before tax (I - II)**	**1,53,816.79**
(IV)	**Tax expense**	
	Current Tax	**1,97,414.59**
	Deferred Tax	**(1,51,269.55)**
	Total Tax expenses (III)	**46,145.04**
(V)	**Profit for the year (III - IV)**	**1,07,671.75**
(VI)	**Total comprehensive income for the year (VII + VIII)**	**1,07,671.75**
(VII)	**Profit per equity share**	
	(Face value USD 0.001 per equity share)	
	Basic and Diluted (in USD)	**3,076.34**

Material accounting policies 2

As per our report of even date
For S R B C & CO LLP
Chartered Accountants
ICAI Firm Registration No : 324982E/E300003

per AMIT SINGH
Partner
Membership No. 408869

Place : Pune
Date : December 23, 2024

For and on behalf of the Board of Directors of
SPARCLIFE, Inc.

ANIL RAGHAVAN
Director

NITIN DHARMADHIKARI
Director

Place : Mumbai
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