SPARCLIFE, Inc.

BALANCE SHEET AS AT MARCH 31, 2025

	As at March 31, 2025	Amount in USD As at March 31, 2025
ASSETS		
(A) Non-current assets		
(a) Property, plant and equipment	400,805.00	585,793.00
(b) Deferred tax assets (net)	270,124.35	151,269.55
Total non-current assets (A)	**670,929.35**	**737,062.55**
(B) Current assets		
(a) Financial assets		
(i) Trade receivables	1,887,174.68	1,156,869.98
(ii) Cash and cash equivalents	90,582.24	31,939.36
(iii) Other financial assets	-	2,652,289.50
(b) Other current assets	19,381.58	70,614.20
Total current assets (B)	**1,997,138.50**	**3,911,713.04**
TOTAL ASSETS	**2,668,067.85**	**4,648,775.59**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	0.05	0.05
(b) Other equity	478,434.38	157,671.70
Total equity	**478,434.43**	**157,671.75**
Liabilities		
(A) Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	228,469.43	413,503.00
(ii) Other financial liabilities	13,333.00	382,756.00
Total non-current liabilities (A)	**241,802.43**	**796,259.00**
(B) Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	185,347.57	176,108.00
(ii) Trade payables	661,921.20	254,776.30
(iii) Other financial liabilities	849,746.03	2,024,337.45
(b) Provisions	199,901.50	1,042,208.50
(c) Current tax liabilities	51,814.69	197,414.59
Total current liabilities (B)	**1,947,830.99**	**3,694,844.84**
Total liabilities (A + B)	**2,189,633.42**	**4,491,103.84**
TOTAL EQUITY AND LIABILITIES	**2,668,067.85**	**4,648,775.59**

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

ANIL RAGHAVAN
Director
Place: Mumbai
Date: May 19, 2025

NITIN DHARMADHIKARI
Director
Place: Mumbai

SPARCLIFE, Inc.

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2025

			Amount in USD
		Year ended March 31, 2025	Year ended March 31, 2024
(I)	Revenue from operations	6,061,187.52	3,230,152.58
	Total Income	**6,061,187.52**	**3,230,152.58**
(II)	**Expenses**		
	Employee benefits expense	5,276,440.79	2,815,600.74
	Professional charges	166,764.33	61,559.68
	Finance costs	15,765.00	4,752.00
	Depreciation and amortisation expense	184,988.00	46,247.00
	Other expenses	128,601.42	148,176.37
	Total expenses (II)	**5,772,559.54**	**3,076,335.79**
(III)	**Profit before tax (I - II)**	**288,627.98**	**153,816.79**
(IV)	**Tax expense**		
	Current tax	86,720.10	197,414.59
	Deferred tax	(118,854.80)	(151,269.55)
	Total Tax expenses (IV)	**(32,134.70)**	**46,145.04**
(V)	**Profit for the year (III - IV)**	**320,762.68**	**107,671.75**

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

ANIL RAGHAVAN
Director
Place: Mumbai
Date: May 19, 2025

NITIN DHARMADHIKARI
Director
Place: Mumbai