SPARCLIFE, Inc.

BALANCE SHEET AS AT MARCH 31, 2026

	As at March 31, 2026	Amount in USD As at March 31, 2025
ASSETS		
(A) Non-current Assets		
(a) Property, Plant and equipment	-	400,805.00
(b) Deferred tax assets (net)	240,313.35	270,124.35
Total non-current assets (A)	**640,313.35**	**670,929.35**
(B) Current Assets		
(a) Financial assets		
i) Trade receivables	1,669,750.80	1,887,174.68
ii) Cash and cash equivalents	87,502.58	90,582.24
iii) Other financial assets	5,998.00	-
(b) Other current assets	16,049.36	19,381.58
Total current assets (B)	**1,779,300.74**	**1,997,138.50**
TOTAL ASSETS (A +B)	**2,019,614.09**	**2,668,067.85**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	0.05	0.05
(b) Other equity	599,809.59	478,434.38
Total equity	**499,809.64**	**478,434.43**
Liabilities		
(A) Non-current liabilities		
(a) Financial liabilities		
i) Lease liabilities	-	228,469.43
ii) Other financial liabilities	38,877.00	13,333.00
Total non-current liabilities (A)	**38,877.00**	**241,802.43**
(B) Current liabilities		
(a) Financial liabilities		
i) Lease liabilities	-	185,347.57
ii) Trade Payables	798,924.34	661,921.20
iii) Other financial liabilities	446,702.87	849,746.03
(b) Provisions	235,300.24	199,001.50
(c) Current tax liabilities	-	51,814.69
Total current liabilities (B)	**1,380,927.45**	**1,947,830.99**
Total liabilities (A + B)	**1,419,804.45**	**2,189,633.42**
TOTAL EQUITY AND LIABILITIES	**2,019,614.09**	**2,668,067.85**

Material accounting policies

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

ANIL RAGHAVAN
Director

Place: Mumbai
Date: May 4, 2026

MUDGAL KOTHEKAR
Director

Place: Mumbai

SPARCLIFE, Inc.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

		Amount in USD As at March 31, 2026	 As at March 31, 2025
(I)	**Revenue from operations**		
	Revenue from contract with customer	2,073,168.39	6,061,187.52
	Total Income (I)	**2,073,168.39**	**6,061,187.52**
(II)	**Expenses**		
	Employee benefits expense	1,829,547.59	5,276,440.79
	Professional charges	66,835.49	1,66,764.33
	Finance costs	1,034.00	15,765.00
	Depreciation and amortisation expense	15,416.00	184,988.00
	Other expenses	74,597.42	128,601.42
	Total expenses (II)	**1,987,430.50**	**5,772,559.54**
(III)	**Profit before tax (I – II)**	**99.371.52**	**288,627.98**
(IV)	Tax expense		
	Current Tax	51,814.69	86,720.10
	Deferred Tax	(29,811.00)	(118,854.80)
	Total Tax expenses (IV)	**(22,003.69)**	**(32,134.70)**
(V)	**Profit for the year (III – IV)**	**121,375.21**	**320,762.68**
(VI)	**Profit per equity share**		
	(Face value USD 0.001 per equity share)		
	Basic and Diluted (in USD)	**2,427.50**	**6,415.25**

Material accounting policies

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

ANIL RAGHAVAN
Director

Place: Mumbai
Date: May 4, 2026

MUDGAL KOTHEKAR
Director

Place: Mumbai