

Coloforge DPA NA Inc. US (erstwhile Incessant Technologies NA Inc.)
Balance Sheet as at 31 March 2024
 (All amounts in USD, except for share data or as otherwise stated)

	Notes	As at 31 March 2024	As at 31 March 2023
ASSETS			
Non-current assets			
Property, plant and equipment	3	9,673	9,598
Intangible assets	3	1,627,313	2,185,736
Investments	4	9,560,000	9,560,000
Other non-current assets	5	53,031	-
Deferred tax assets (net)	6	276,504	31,492
		<u>11,536,521</u>	<u>11,786,826</u>
Current assets			
Financial assets			
Trade receivables	7	1,371,759	3,241,908
Cash and cash equivalents	8	167,190	715,726
Other financial assets	9	18,050	368,725
Other current assets	10	1,013,964	631,268
Total current assets		<u>2,570,963</u>	<u>4,957,627</u>
Total assets		<u>14,097,484</u>	<u>16,744,453</u>
EQUITY AND LIABILITIES			
Equity share capital			
Other equity	11	1,342,944	1,665,046
Total equity		<u>1,342,944</u>	<u>1,665,046</u>
Non-current liabilities			
Provisions	12	114,315	85,513
		<u>114,315</u>	<u>85,513</u>
Current liabilities			
Financial liabilities			
(i) Trade payables	13	4,308,662	4,985,708
(ii) Other financial liabilities		2,400,000	9,400,000
(iii) Other current liabilities		431,563	608,186
Total liabilities		<u>12,440,225</u>	<u>14,993,894</u>
Total equity and liabilities		<u>14,097,484</u>	<u>16,744,453</u>
Summary of significant accounting policies		2	

The accompanying notes are an integral part of the financial statements

As per our report of even date

For and on behalf of
 Ghosh Khanna & Co LLP
 Firm Registration No. 003366N/NS00362
 Chartered Accountants

Amit
 Amit Kumar Gupta
 Partner
 Membership No. 508656

Place : New Delhi
 Date : 29th April, 2024

For and behalf of Board of Directors of
 Coloforge DPA NA Inc. (erstwhile Incessant Technologies NA Inc.)

Madan Mohan *Bhatendra Gupta*
 Madan Mohan Bhatendra Gupta
 Director Director

Place : New Jersey, USA
 Date : 29th April, 2024

Place : New Jersey, USA
 Date : 29th April, 2024



Coforge DPA NA Inc. US (erstwhile Incessant Technologies NA Inc.)
 Statement of Profit and Loss for the year ended 31 March 2024
 (All amounts in USD, except for share data or as otherwise stated)

Particulars	Note	For the year ended March 2024	For the year ended March 2023
Revenue from contracts with customers	14	17,402,988	15,324,655
Other income	15	19,797	18,972
Total income		17,422,785	15,343,627
Expenses			
Employee benefit expense	16	6,563,724	5,662,038
Depreciation and amortisation expense	17	564,658	253,716
Other expenses	18	10,445,238	9,245,122
Finance costs	19	359,829	187,760
Total expenses		17,933,449	15,348,636
Profit before tax		(510,664)	(5,009)
Income tax expense:			
- Current tax		56,451	21,999
- Deferred tax		(244,290)	(31,492)
Total tax expense		(187,839)	(9,493)
Profit for the year after tax		(322,825)	4,484
Comprehensive income/(loss) for the year, net of tax		-	-
Total comprehensive income for the year, net of tax		(322,825)	4,484

Summary of significant accounting policies

2

The accompanying notes are an integral part of the financial statements

As per our report of even date

For and on behalf of
 Chosh Khanna & Co LLP
 Firm Registration No. 003366N/N500362
 Chartered Accountants

Amit
 Amit Kumar Gupta
 Partner
 Membership No. 508636

Place : New Delhi
 Date : 29th April, 2024

For and behalf of Board of Directors of
 Coforge DPA NA Inc. (erstwhile Incessant Technologies NA Inc.)

Madan Mohan *Bhatendra Gupta*
 Madan Mohan Bhatendra Gupta
 Director Director

Place : New Jersey, USA
 Date : 29th April, 2024

Place : New Jersey, USA
 Date : 29th April, 2024



Coforge DPA NA Inc. (erstwhile Incessant Technologies NA Inc.)
 Cash flow statement for the year ended 31 March 2024
 (All amounts in USD, except for share data or as otherwise stated)

Particulars	31 March 2024	31 March 2023
Cash flow from operating activities		
Profit before income tax, after exceptional items	(510,664)	(5,009)
Adjustments for:		
Depreciation and amortisation expense, including right-of-use assets	569,658	253,715
Interest and finance charges	354,842	162,002
Finance cost	-	19,488
Finance income	(18,972)	(18,972)
Working capital adjustments:		
(Increase)/Decrease in trade receivables	1,870,149	(1,131,959)
Decrease/(Increase) in other current assets	(382,695)	(102,914)
(Increase)/Decrease in other financial assets	350,675	1,014,521
(Decrease)/Increase in provisions	28,803	(11,949)
(Increase)/Decrease in non-current assets	(53,031)	-
(Decrease)/Increase in trade payables	(177,046)	2,524,463
(Decrease)/Increase in other current liabilities	(126,623)	41,474
Cash generated from / (used in) operations	1,850,095	2,744,862
Income taxes	(56,451)	(240,026)
Net cash flows from / (used in) operating activities	1,793,644	2,504,836
Cash flow from investing activities		
Payment for Property, Plant and Equipment	(6,310)	-
Purchase consideration paid for acquisitions made	-	(2,430,455)
Net cash flows (used in) / from investing activities	(6,310)	(2,430,455)
Cash flow from financing activities		
Repayment of loan	(2,000,000)	-
Interest paid	(354,842)	(181,490)
Interest received	18,972	18,972
Net cash flows used in financing activities	(2,335,870)	(162,518)
Net increase in cash and cash equivalents	(548,536)	(88,137)
Effect of exchange differences on cash & cash equivalents held in foreign currency	-	-
Cash and cash equivalents at the beginning of the year	715,726	803,863
Cash and cash equivalents at year end	167,190	715,726
Components of cash and cash equivalents		
Cash on hand	-	-
Balances with banks		
- in current accounts	167,190	715,726
Total cash and cash equivalents	167,190	715,726
Summary of significant accounting policies		

The accompanying notes are an integral part of the financial statements

As per our report of even date

For and on behalf of
 Ghosh Khanna & Co LLP
 Firm Registration No. 003366N/N500362
 Chartered Accountants

Anil
 Anil Kumar Gupta
 Partner
 Membership No. 508656

Place : New Delhi
 Date : 29th April, 2024

For and behalf of Board of Directors of
 Coforge DPA NA Inc. (erstwhile Incessant Technologies NA Inc.)

Madan Mohan *Bhatendra Gupta*
 Madan Mohan
 Director
 Bhatendra Gupta
 Director

Place : New Jersey, USA
 Date : 29th April, 2024

Place : New Jersey, USA
 Date : 29th April, 2024



Coforge DPA NA Inc. US (erstwhile Incoasant Technologies NA Inc.)
 Notes to financial statements for the year ended 31 March 2024
 (All amounts in USD, except for share data or as otherwise stated)

3 Property, plant and equipment

	Plant and Machinery	Total
Opening Gross Carrying Amount as on 1st April 2022	49,074	49,074
Additions	-	-
Disposals	-	-
As at 31 March 2023	49,074	49,074
Additions	6,310	6,310
Disposals	-	-
As at 31 March 2024	55,384	55,384
Depreciation and impairment		
Opening Accumulated Depreciation	30,479	30,479
Depreciation charged during the year	8,997	8,997
Disposals	-	-
As at 31 March 2023	39,476	39,476
Depreciation charged during the year	6,235	6,235
Disposals	-	-
As at 31 March 2024	45,711	45,711
Net book value		
Carrying amount as at 31 March 2024	9,673	9,673
Carrying amount as at 31 March 2023	9,598	9,598

3 Intangible Assets

	Other Intangible Assets	Customer relationships	Non-competes fee	Total
Opening Gross Carrying Amount as on 1st April 2022	-	-	-	-
Additions	190,455	1,610,000	630,000	2,430,455
Disposals	-	-	-	-
As at 31 March 2023	190,455	1,610,000	630,000	2,430,455
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2024	190,455	1,610,000	630,000	2,430,455
Amortisation				
Opening Accumulated Amortisation	-	-	-	-
Depreciation charged during the year	26,089	132,329	86,301	244,719
Disposals	-	-	-	-
As at 31 March 2023	26,089	132,329	86,301	244,719
Depreciation charged during the year	64,035	494,388	-	558,423
Disposals	-	-	-	-
As at 31 March 2024	90,124	626,717	86,301	803,142
Net book value				
Carrying amount as at 31 March 2024	100,331	983,283	543,699	1,627,313
Carrying amount as at 31 March 2023	164,366	1,477,671	543,699	2,185,736



Coforge DPA NA Inc. US (erstwhile Incessant Technologies NA Inc.)
Notes to financial statements for the year ended 31 March 2024
(All amounts in USD, except for share data or as otherwise stated)

	As at	
	March 31, 2024	March 31, 2023
4 Investments		
200 shares (31 March 2023: 200) in Coforge BPM Inc., USA	9,560,000	9,560,000
	<u>9,560,000</u>	<u>9,560,000</u>
5 Other non current assets		
Deferred Contract N-Curt	53,031	-
	<u>53,031</u>	<u>-</u>
6 Deferred tax assets		
Deferred tax assets	278,504	31,492
	<u>278,504</u>	<u>31,492</u>
7 Trade receivables		
Trade receivables	973,983	1,662,877
Receivables from related parties	462,216	1,643,870
	<u>1,436,199</u>	<u>3,306,747</u>
Less: Allowance for doubtful debts	(64,440)	(64,840)
	<u>1,371,759</u>	<u>3,241,907</u>

Particulars	Outstanding for following periods from due date of payment					Total (as at March 31, 2024)
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	1,371,759	-	-	-	-	1,371,759
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	64,440	64,440
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-

Particulars	Outstanding for following periods from due date of payment					Total (as at March 31, 2023)
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	3,241,908	-	-	-	-	3,241,908
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	64,440	64,440
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-

No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member. Trade receivables are non-interest bearing and are generally on terms of 30 to 60 days.

8 Cash and Cash equivalents		
Balances with banks:		
- On current accounts	167,190	715,726
Cash on hand	-	-
	<u>167,190</u>	<u>715,726</u>
9 Other financial assets		
(Unrecared, considered good unless otherwise stated)		
Unbilled receivable	18,050	368,725
	<u>18,050</u>	<u>368,725</u>
10 Other current assets		
(Unsecured, considered good unless otherwise stated)		
Prepayments	123,604	103,409
Advances Recoverable	110,000	-
Balance with statutory/government authorities	768,910	527,859
Deferred contract cost	11,450	-
	<u>1,013,964</u>	<u>631,268</u>



Coforge DPA NA Inc. US (erstwhile Incessant Technologies NA Inc.)
 Notes to financial statements for the year ended 31 March 2024
 (All amounts in USD, except for share data or as otherwise stated)

11 Equity share capital and other equity

(i) Other equity

General reserve
 Opening Balance

Retained earnings
 Opening balance

Net profit for the year
 Ind AS Impact
 Closing balance

Total

	As at March 31, 2024	As at March 31, 2023
	739,855	739,855
	739,855	739,855
	925,191	920,707
	(322,825)	4,480
	723	.
	603,089	925,191
Total	1,342,944	1,665,046

The accompanying notes are an integral part of the financial statements

As per our report of even date

For and on behalf of
 Ghosh Khanna & Co LLP
 Firm Registration No. 003366N/1500362
 Chartered Accountants

Amit
 Amit Kumar Gupta
 Partner
 Membership No. 508656

Place : New Delhi
 Date : 29th April, 2024

For and behalf of Board of Directors of
 Coforge DPA NA Inc. (erstwhile Incessant Technologies NA Inc.)

Nandan Mohan *Bhavendra Gupta*
 Nandan Mohan Bhavendra Gupta
 Director Director

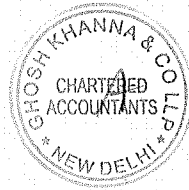
Place : New Jersey, USA
 Date : 29th April, 2024

Place : New Jersey, USA
 Date : 29th April, 2024



Coforge DPA NA Inc. US (erstwhile Invenstant Technologies NA Inc.)
 Notes to financial statements for the year ended 31 March 2024
 (All amounts in USD, except for share data or as otherwise stated)

	As at March 31, 2024	As at March 31, 2023
12 Provisions		
Provision for Compensated Absences	114,315	85,513
	<u>114,315</u>	<u>85,513</u>
13 Financial Liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,808,662	4,985,708
	<u>4,808,662</u>	<u>4,985,708</u>
(ii) Other Financial Liabilities		
Loan from Affiliates	7,400,000	9,400,000
	<u>7,400,000</u>	<u>9,400,000</u>
(iii) Other current liabilities		
Statutory dues	2,861	45,763
Employee payables	19,536	210,335
Provision for Tax	409,172	352,088
	<u>431,569</u>	<u>608,186</u>



Coforge DPA NA Inc. US (erstwhile Incessant Technologies NA Inc.)
Notes to financial statements for the year ended 31 March 2024
 (All amounts in USD, except for share data or as otherwise stated)

	For the year ended March 2024	For the year ended March 2023
14 Revenue from contracts with customers		
Sale of services	17,402,988	15,324,655
Total	17,402,988	15,324,655
15 Other income		
Interest income from financial assets at amortised cost	18,972	18,972
Miscellaneous income	825	
	19,797	18,972
16 Employee benefits expense		
Salaries, bonus and allowances	6,552,621	5,627,375
Staff welfare expenses	11,101	34,663
	6,563,724	5,662,038
17 Depreciation and amortisation expense		
Depreciation of property, plant and equipment (refer note 3)	564,658	253,716
	564,658	253,716
18 Other expenses		
Rent	30,810	26,792
Communication expenses	4,542	52
Legal and professional	403,229	227,210
Traveling and conveyance	109,665	73,836
Recruitment expenses	10,214	28,792
Insurance premiums	9,529	30,534
Business promotion expenses	3,081	59,022
Professional charges	9,440,361	8,411,179
Other production expenses	136,806	111,786
Loss on exchange fluctuations (net)	167	4,128
Miscellaneous expenses	277,738	248,812
Payment to auditors (refer note 18(a) below)	19,000	18,999
	10,445,238	9,345,122
18 (a) Details of payments to auditors		
Statutory audit	19,000	18,999
	19,000	18,999
19 Finance costs		
Bank and financial charges	4,987	6,270
Unwinding of discounts	-	19,488
Interest - others	354,842	162,002
	359,829	187,760



**Coforge DPA NA Inc., USA (Erst While Incessant Technologies NA Inc.)
Notes to financial statements for the year ended 31 March 2024**

(All amounts in USD, except for share data or as otherwise stated)

1. Corporate information

Incessant Technologies N.A. Inc ('the Company') is a profit domestic corporation with New Jersey state law, incorporated on 17th December 2011. Later on the ownership had been transferred to Incessant Technologies Pvt. Ltd. on 29th April 2015. Further, the company has been renamed to Coforge DPA NA Inc. on 1st Oct 2020.

The Company renders business IT solutions in the process of Digital Process Automation including workflow / process management by design and implement process architectures, AI and predictive analytics using data mining / statistical modelling , Robotic process automation to reduce the burden of repetitive tasks etc. The Company is engaged in rendering such services to related group companies and also to its external customers.

2. Significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation

Compliance with Ind AS

The Standalone financial statements comply on all material aspects with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] as amended from time to time.

2.2 Statement on Significant Accounting Policies

The Financials Statements are prepared to comply in all material aspects with the applicable accounting principles in India , the applicable accounting standards notified under section 133 of the Companies Act 2013 and the relevant provision of the Companies Act 2013.

i. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financials statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

ii. Property Plant and Equipment

Property Plant and Equipment are stated at acquisition cost.

Depreciation is charged on a pro-rata basis on the straight-line method over the estimated useful lives of the assets determined as follows:-

Plant and Machinery	3-6 years
All other assets	Rates prescribed under schedule II to the Companies Act, 2013

iii. Revenue Recognition

Revenue is recognized when persuasive evidence of an arrangement exists, services have been rendered, the fee is determinable and collectability is reasonably assured. Contracts can be primarily categorized as time and material or fixed price contracts.



Coforge DPA NA Inc., USA (Erst While Incessant Technologies NA Inc.)
Notes to financial statements for the year ended 31 March 2024

(All amounts in USD, except for share data or as otherwise stated)

Time and material contracts

Revenue with respect to time-and-material contracts is recognized as the related services are performed.

Fixed Price contracts

Revenue related to fixed price contracts is recognized in accordance with the proportionate completion method (PCM). The input (efforts expended) method is used to measure progress towards completion, as there is a direct relationship between input and productivity. Costs are recorded as incurred over the contract period. Any revision in cost to complete would result in increase or decrease in revenue and income and such changes are recorded in the period in which they are identified. Provisions for estimated losses, if any, on contracts-in-progress are recorded in the period in which such losses become probable based on the current contract estimates. Contract losses are determined to be the amount by which the estimated total cost to complete exceeds the estimated total revenues that will be generated by the contract and are included in Cost of service and classified in Provisions.

For services accounted for under the PCM method, cost and earnings in excess of billing are classified as unbilled revenue, while billing in excess of cost and earnings are classified as deferred revenue.

iv. Foreign Currency Transactions

Functional Currency

The functional currency of the company is US dollars, being the currency in which the company transacts its sales and purchases.

Transaction and Balances

Transactions in currencies other than US dollars are recorded at the exchange rates prevailing on the date of the transaction. At each balance sheet date, recorded monetary balances that are denominated in foreign currencies are retranslated at the rates prevailing on the balance sheet date.

Exchange Differences

All the exchange differences are included in the profit and loss statement for the year.

v. Leases

Lease where the lessor effectively retains substantially all the risk and reward of ownership of leased items are classified as operation lease. Operating lease payments are recognized as expenses in the profit and loss statement on a straight-line basis over the lease term.

vi. Provisions and contingencies

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

vii. Income Tax

The current tax expense is the tax payable on the current year's taxable income based on the provisions applicable under US Taxation Laws.



Coforge DPA NA Inc., USA (Erst While Incessant Technologies NA Inc.)
Notes to financial statements for the year ended 31 March 2024

(All amounts in USD, except for share data or as otherwise stated)

20. Related Party Disclosure

Related Parties of the Company where control exists:

A. Holding Company

Sr. No.	Name of Company	Remarks
1.	Coforge Limited	Ultimate Parent Company
2.	Coforge DPA Private Limited	Holding Company

B. Fellow Subsidiaries

Sr. No.	Name of Company	Remarks
1	Coforge DPA (AUS) Pty Ltd	Fellow Subsidiaries
2	Coforge DPA (UK) Ltd	Fellow Subsidiaries
3	Coforge DPA Private Limited (Canada Branch)	Fellow Subsidiaries
4	Coforge DPA (Ireland) Limited	Fellow Subsidiaries
5	Coforge BPM Inc.	Subsidiary
6	Coforge Inc.	Fellow Subsidiaries
7	Coforge Thailand	Fellow Subsidiaries
8.	Coforge Solutions Private Limited	Fellow Subsidiaries
9.	Coforge BPS Americas Limited	Fellow Subsidiaries
10.	Coforge Philippines	Fellow Subsidiaries
11.	Coforge UK Limited	Fellow Subsidiaries

C. Key Managerial Personnel

Sr No.	Name	Remarks
1.	Mr. Sudhir Singh	Director
2.	Mr. Madan Mohan	Director
3.	Mr. Bhalendra Gupta	Director

(a) Balance outstanding as at the year-end:

	<u>31 March 2024</u>	<u>31 March 2023</u>
Coforge DPA Pvt. Ltd.		
Disclosed under trade payables.	3,083,607	2,311,302
Disclosed under trade Receivable.	125	80,069
Coforge Inc.		
Disclosed under trade receivables	230,419	994,503
Disclosed under trade payables	15,003	724,933
Coforge Limited		
Disclosed under trade payable	61,708	162,086



Coforge DPA NA Inc., USA (Erst While Incessant Technologies NA Inc.)
Notes to financial statements for the year ended 31 March 2024

(All amounts in USD, except for share data or as otherwise stated)

Coforge BPM Inc.		
Disclosed under trade receivables	226,568	527,179
Interest on loan payable	-	21,699
Disclosed under trade payable	113,725	184,653
Loan payable	-	1,000,000
Coforge UK Limited		
Disclosed under trade receivables	5,104	-
Coforge UK Ltd.		
Loan payable	3,200,000	3,200,000
Interest on loan payable	141,186	69,438
Coforge Solutions Private Limited		
Disclosed under trade Payables	128,474	92,148
Coforge BPS America Inc		
Disclosed under trade Payables	116,139	-
Coforge BPS Philippines		
Disclosed under trade Payables	160,202	-
Coforge Thailand		
Loan payable	4,200,000	5,200,000
Interest on loan payable	47,951	84,624

(b) Transactions during the year

	<u>31 March 2024</u>	<u>31 March 2023</u>
Coforge DPA Pvt Ltd.		
Receiving of services	4,917,874	4,949,727
Recovery of expenses from Company	125	4,000
Rendering of service	25,890	194,950
Coforge Inc.		
Receiving of services	-	9,324
Recovery of expenses from Company	84,290	479,947
Rendering of services	7,023,326	4,611,550
Coforge Limited		
Receiving of services	-	519,247
Recovery of expenses from Company	169,365	-
Coforge DPA (UK) Ltd.		
Interest on loan	-	64,002
Transfer on Loan	(3,200,000)	-
Coforge UK Limited		
Rendering of Services	58,825	-
Transfer on Loan	3,200,000	-
Interest on loan	211,779	-



Coforge DPA NA Inc., USA (Erst While Incessant Technologies NA Inc.)
Notes to financial statements for the year ended 31 March 2024

(All amounts in USD, except for share data or as otherwise stated)

Coforge BPM Inc.		
Receiving of services	174,852	552,255
Repayment of loan	1,000,000	-
Interest on loan	69,041	20,000
Rendering of services	3,537,620	3,444,309
Coforge Thailand		
Interest on loan	74,022	78,000
Repayment of loan	1,000,000	-
Coforge Solutions Private Limited		
Receiving of services	1,481,601	795,358
Recovery of expenses from company	11,238	-
Coforge BPS Americas Limited		
Receiving of services	116,139	-
Coforge BPS Philippines		
Receiving of services	450,699	-

For Ghosh Khanna & Co. LLP

Firm Registration No. 003366N/N500362

Chartered Accountants

Amit

Amit Kumar Gupta

Partner

Membership No.: 508656

Place: New Delhi

Date: 29th April, 2024

For and behalf of Board of Directors of
Coforge DPA NA Inc. (erstwhile Incessant
Technologies NA Inc.)

Madsu Mohan

Madsu Mohan

Director

Bhatendra Gupta

Bhatendra Gupta

Director

Place: New Jersey, USA

Date: 29th April, 2024

Place: New Jersey, USA

Date: 29th April, 2024

