

**Coforge, Poland**  
**Consolidated Statement of Profit and Loss**

(All amounts in LC unless otherwise stated)

Particulars	Period ended 31 March 2022	Period ended 31 March 2021
Revenue from operations	-	-
Other income	-	-
<b>Total income</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>		
Purchases of stock-in-trade	-	-
Changes in inventories of stock-in-trade	-	-
Employee benefits expense	(17,636,056)	(5,344,254)
Depreciation and amortisation expense	50,568	1,094
Other expenses	16,392,222	5,368,430
Finance costs	21,403	16,308
<b>Total expenses</b>	<b>(1,171,863)</b>	<b>41,578</b>
<b>Profit before tax exceptional items and tax</b>	<b>1,171,863</b>	<b>(41,578)</b>
Exceptional Items	-	-
<b>Profit before tax from continuing operations</b>	<b>1,171,863</b>	<b>(41,578)</b>
Income Tax expense:		
Current tax	222,654	131,359
Deferred tax	-	-
Total tax expense	222,654	131,359
<b>Profit for the year</b>	<b>949,209</b>	<b>(172,937)</b>
<b>Other comprehensive income/(loss)</b>		
<i>Items that may be reclassified to profit or loss</i>		
Deferred gains/(loss) on cash flow hedges	-	-
Exchange Differences on Translation of Foreign Operations	-	-
Income tax relating to these items	-	-
<i>Items that will not be reclassified to profit or loss</i>		
Remeasurement of post - employment benefit obligations (expenses) / income	-	-
Income tax relating to these items	-	-
<b>Other comprehensive income/(loss) for the year, net of tax</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>	<b>949,209</b>	<b>(172,937)</b>
Profit is attributable to:		
Owners of Coforge Ltd	949,209	-172,937
Non-controlling interests	-	-
	<b>949,209</b>	<b>(172,937)</b>
Other comprehensive income is attributable to:		
Owners of Coforge Ltd	-	-
Non-controlling interests	-	-
	<b>-</b>	<b>-</b>
Total comprehensive income is attributable to:		
Owners of Coforge Ltd	949,209	-172,937
Non-controlling interests	-	-
	<b>949,209</b>	<b>(172,937)</b>

**Coforge, Poland**  
**Consolidated Balance Sheet**

(All amounts in LC unless otherwise stated)

Particulars	As at 31 March 2022	As at 31 March 2021
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	359,920	7,046
Right of Use Asset	-	-
Capital work-in-progress	-	-
Goodwill	-	-
Other intangible assets	-	-
Financial assets		
Investments #	-	-
Trade receivables	-	-
Other financial assets	-	-
Current Tax Assets	334,500	(75,358)
Deferred tax assets (net)	-	-
Other non-current assets	-	-
<b>Total non-current assets</b>	<b>694,420</b>	<b>(68,312)</b>
<b>Current assets</b>		
Inventories	-	-
Contract Assets	-	-
Financial assets		
Investments	-	-
Trade receivables	2,779,470	1,774,552
Cash and cash equivalents	2,359,638	66,457
Bank balances other than above	-	-
Other financial assets	-	-
Other current assets	892,440	21,283
<b>Total current assets</b>	<b>6,031,548</b>	<b>1,862,292</b>
<b>TOTAL ASSETS</b>	<b>6,725,968</b>	<b>1,793,980</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	5,000	5,000
<b>Other equity</b>		
Reserves and surplus	726,490	(222,718)
Other reserves	-	-
<b>Equity attributable to owners of Coforge Inc (erstwhile NIIT)</b>	<b>731,490</b>	<b>(217,718)</b>
<b>Total equity</b>	<b>731,490</b>	<b>(217,718)</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial liabilities		
Borrowings	300,000	300,000
Trade payables	-	-
Other financial liabilities	-	-
Provisions	-	-
Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>300,000</b>	<b>300,000</b>
<b>Current liabilities</b>		
Financial liabilities		
Short term borrowings	-	-
Lease Liability	-	-
Trade payables	5,666,043	1,690,530
Other financial liabilities	3,381	-
Provisions	-	-
Other current liabilities	25,054	21,168
<b>Total current liabilities</b>	<b>5,694,478</b>	<b>1,711,698</b>
<b>Total Liabilities</b>	<b>5,994,478</b>	<b>2,011,698</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,725,968</b>	<b>1,793,980</b>