

**Coforge A.B.**  
**Consolidated Balance Sheet**

(All amounts in LC unless otherwise stated)

| Particulars  | Period ended<br>31 March 2022 | Period ended<br>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  | (436,944)                     | -                             |
| Depreciation and amortisation expense                                      | 5,073                         | -                             |
| Other expenses   | 395,886                       | -                             |
| Finance costs  | -                             | -                             |
| <b>Total expenses</b>  | <b>(35,985)</b>               | <b>-</b>                      |
| <b>Profit before tax exceptional items and tax</b>                         | <b>35,985</b>                 | <b>-</b>                      |
| Exceptional Items  | -                             | -                             |
| <b>Profit before tax from continuing operations</b>                        | <b>35,985</b>                 | <b>-</b>                      |
| Income Tax expense:  |                               |                               |
| Current tax  | 7,413                         | -                             |
| Deferred tax   | -                             | -                             |
| Total tax expense  | 7,413                         | -                             |
| <b>Profit for the year</b>   | <b>28,572</b>                 | <b>-</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>28,572</b>                 | <b>-</b>                      |
| Profit is attributable to:   |                               |                               |
| Owners of Coforge Ltd  | 28,572                        | -                             |
| Non-controlling interests  | -                             | -                             |
|  | <b>28,572</b>                 | <b>-</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  | 28,572                        | -                             |
| Non-controlling interests  | -                             | -                             |
|  | <b>28,572</b>                 | <b>-</b>                      |

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**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  | 21,007              | -                   |
| Right of Use Asset   | -                   | -                   |
| Capital work-in-progress   | -                   | -                   |
| Goodwill   | -                   | -                   |
| Other intangible assets  | -                   | -                   |
| Financial assets   | -                   | -                   |
| Investments #  | -                   | -                   |
| Trade receivables  | -                   | -                   |
| Other financial assets   | -                   | -                   |
| Current Tax Assets   | 66,148              | -                   |
| Deferred tax assets (net)  | -                   | -                   |
| Other non-current assets   | -                   | -                   |
| <b>Total non-current assets</b>                                      | <b>87,155</b>       | -                   |
| <b>Current assets</b>  |                     |                     |
| Inventories  | -                   | -                   |
| Contract Assets  | -                   | -                   |
| Financial assets   | -                   | -                   |
| Investments  | -                   | -                   |
| Trade receivables  | 84,311              | -                   |
| Cash and cash equivalents  | -                   | -                   |
| Bank balances other than above                                       | -                   | -                   |
| Other financial assets   | -                   | -                   |
| Other current assets   | 77,301              | -                   |
| <b>Total current assets</b>  | <b>161,612</b>      | -                   |
| <b>TOTAL ASSETS</b>  | <b>248,767</b>      | -                   |
| <b>EQUITY AND LIABILITIES</b>  |                     |                     |
| <b>Equity</b>  |                     |                     |
| Equity share capital   | 25,000              | 25,000              |
| <b>Other equity</b>  |                     |                     |
| Reserves and surplus   | 28,572              | -                   |
| Other reserves   | -                   | -                   |
| <b>Equity attributable to owners of Coforge Inc (erstwhile NIIT)</b> | <b>53,572</b>       | <b>25,000</b>       |
| <b>Total equity</b>  | <b>53,572</b>       | <b>25,000</b>       |
| <b>Liabilities</b>   |                     |                     |
| <b>Non-Current Liabilities</b>                                       |                     |                     |
| Financial liabilities  | -                   | -                   |
| Borrowings   | -                   | -                   |
| Trade payables   | -                   | -                   |
| Other financial liabilities  | -                   | -                   |
| Provisions   | -                   | -                   |
| Other non-current liabilities  | -                   | -                   |
| <b>Total non-current liabilities</b>                                 | -                   | -                   |
| <b>Current liabilities</b>   |                     |                     |
| Financial liabilities  | -                   | -                   |
| Short term borrowings  | -                   | -                   |
| Lease Liability  | -                   | -                   |
| Trade payables   | 195,195             | -25,000             |
| Other financial liabilities  | -                   | -                   |
| Provisions   | -                   | 0                   |
| Other current liabilities  | -                   | -                   |
| <b>Total current liabilities</b>                                     | <b>195,195</b>      | <b>-25,000</b>      |
| <b>Total Liabilities</b>   | <b>195,195</b>      | <b>-25,000</b>      |
| <b>TOTAL EQUITY AND LIABILITIES</b>                                  | <b>248,767</b>      | -                   |