

**Cigniti Technologies (CZ) Limited**

UN-AUDITED FINANCIAL STATEMENTS  
FOR THE FINANCIAL PERIOD  
FROM 01 APRIL 2024 TO 31 MARCH 2025

**Cigniti Technologies (CZ) Limited**  
**Balance Sheet as on March 31, 2025**  
**(All amounts are in CZK unless otherwise stated)**

<b>Particulars</b>	<b>As at 31-Mar-2025</b>	<b>As at 31-Mar-2024</b>
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	41,573	88,034
	<b>41,573</b>	<b>88,034</b>
<b>Current assets</b>		
Financial assets		
Trade receivables	22,024,036	146,809
Cash and cash equivalents	4,411,729	2,591,798
	<b>26,489,848</b>	<b>2,738,607</b>
<b>TOTAL</b>	<b>26,531,421</b>	<b>2,826,641</b>
<b>Equity and liabilities</b>		
<b>Shareholders' funds</b>		
Share capital	5,000	5,000
Other equity	(13,568,676)	(14,806,334)
	<b>(13,563,676)</b>	<b>(14,801,334)</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	35,316,969	16,455,924
Trade payables	4,571,509	1,066,203
Other current liabilities	206,619	105,849
	<b>40,095,097</b>	<b>17,627,976</b>
<b>TOTAL</b>	<b>26,531,421</b>	<b>2,826,641</b>

**Cigniti Technologies (CZ) Limited**

**Statement of profit and loss for the year ended March 31, 2025**

**(All amounts are in CZK unless otherwise stated)**

<b>Particulars</b>	<b>Year Ended 31-Mar-2025</b>	<b>Year Ended 31-Mar-2024</b>
<b>Income</b>		
Revenue from operations	12,677,303	12,240,528
<b>Total Revenue (i)</b>	<b>12,677,303</b>	<b>12,240,528</b>
<b>Expenses</b>		
Employee benefits expense	10,256,399	10,313,715
Hired Contractors Cost	-	1,205,160
Other expenses	1,133,789	3,220,392
Depreciation and amortisation expense	46,461	32,088
Finance costs	2,996	2,634
<b>Total expenses (ii)</b>	<b>11,439,645</b>	<b>14,773,988</b>
<b>Profit/(loss) before exceptional items and tax ((i)-(ii))</b>	<b>1,237,658</b>	<b>(2,533,460)</b>
Exceptional items	-	-
<b>Profit/(loss) before tax and prior period items</b>	<b>1,237,658</b>	<b>(2,533,460)</b>
<b>Tax expenses</b>		
Current tax	-	-
<b>Total tax expense</b>		-
<b>Profit/(loss) after tax and before prior period items</b>	<b>1,237,658</b>	<b>(2,533,460)</b>
Prior period items	-	-
<b>Profit/(loss) for the year</b>	<b>1,237,658</b>	<b>(2,533,460)</b>