

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

*All amounts are in PLN*

Particulars	As at 31 March 2023	As at 31 March 2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	319,307	359,920
Current Tax Assets	-	334,500
Deferred tax assets (net)	28,412	-
<b>Total non-current assets</b>	<b>347,719</b>	<b>694,420</b>
<b>Current assets</b>		
Trade receivables	2,864,840	2,779,470
Cash and cash equivalents	449,100	2,359,638
Other current assets	2,264,734	892,440
<b>Total current assets</b>	<b>5,578,674</b>	<b>6,031,548</b>
<b>TOTAL ASSETS</b>	<b>5,926,393</b>	<b>6,725,968</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	5,000	5,000
<b>Other equity</b>		
Reserves and surplus	2,962,094	726,491
<b>Total equity</b>	<b>2,967,094</b>	<b>731,491</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Borrowings	-	300,000
<b>Total non- current liabilities</b>	<b>-</b>	<b>300,000</b>
<b>Current liabilities</b>		
Trade payables	2,872,721	5,666,043
Other financial liabilities	2,162	3,381
Other current liabilities	84,416	25,054
<b>Total current liabilities</b>	<b>2,959,299</b>	<b>5,694,477</b>
<b>Total Liabilities</b>	<b>2,959,299</b>	<b>5,994,477</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,926,393</b>	<b>6,725,968</b>

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

*All amounts are in PLN*

<b>Particulars</b>	<b>Year ended 31 March 2023</b>	<b>Year ended 31 March 2022</b>
Revenue from operations	32,988,252	18,342,475
Other income	190,494	-
<b>Total income</b>	<b>33,178,746</b>	<b>18,342,475</b>
<b>Expenses</b>		
Employee benefits expense	956,492	706,419
Depreciation and amortisation expense	157,085	50,568
Other expenses	28,850,763	16,392,222
Finance costs	25,692	21,403
<b>Total expenses</b>	<b>29,990,032</b>	<b>17,170,612</b>
<b>Profit before tax</b>	<b>3,188,714</b>	<b>1,171,863</b>
Income tax expense:		
Current tax	981,525	222,654
Deferred tax	(28,412)	-
Total tax expense	953,113	222,654
<b>Profit for the year</b>	<b>2,235,601</b>	<b>949,209</b>