

COFORGE PTE. LTD.

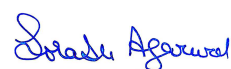
31 Kaki Bukit Road 3

#05-13 Techlink

Singapore 417818.

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2026

	Notes	<u>2026</u> S\$	<u>2025</u> S\$
Assets			
Non-current assets			
Plant and equipment	3	57,935,834	38,458,836
Right to use assets	4	424,491	166,378
Investment in subsidiaries	5	16,400,354	16,400,354
Intangible assets	6	49,463	100,038
Other receivables	9	173,337	58,744
Deferred tax assets (net)	18	-	59,675
Prepayment	10	16,909	346,914
Total non-current assets		<u>75,000,388</u>	<u>55,590,939</u>
Current assets			
Trade receivables	7	4,892,372	4,913,324
Contract assets	8	1,663,211	1,374,740
Prepayments	10	50,285	301,327
Cash and bank balances	12	1,205,958	4,490,046
Total current assets		<u>7,811,826</u>	<u>11,079,437</u>
Total assets		<u>82,812,214</u>	<u>66,670,376</u>
Equity and liabilities			
Equity			
Share capital	11	16,614,375	16,614,375
Accumulated profits		6,101,401	2,657,394
General reserve	SOCE	450,000	450,000
Total equity		<u>23,165,776</u>	<u>19,721,769</u>
Non-current liabilities			
Lease liabilities	17	186,903	97,750
Deferred Tax Liabilities (Net)	18	730,862	-
Contract liabilities	8	24,616,248	23,353,493
Other payables	14	-	346,751
Total non-current liabilities		<u>25,534,013</u>	<u>23,797,994</u>
Current liabilities			
Trade payables and accruals	13	6,375,052	6,991,934
Other payables	14	150,800	339,522
Borrowings	15	1,573,150	2,013,750
Provision for unutilised leave	16	236,184	233,416
Contract liabilities	8	25,599,755	13,460,867
Lease liabilities	17	73,673	69,351
Income tax payable	25	103,811	41,773
Total current liabilities		<u>34,112,425</u>	<u>23,150,613</u>
Total liabilities		<u>59,646,438</u>	<u>46,948,607</u>
Total equity and liabilities		<u>82,812,214</u>	<u>66,670,376</u>


Sorabh Agarwal
 (Finance Controller)

COFORGE PTE. LTD.

31 Kaki Bukit Road 3

#05-13 Techlink

Singapore 417818.

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED MARCH 31, 2026

	Notes	<u>2026</u> S\$	<u>2025</u> S\$
Revenue	19	37,970,248	19,576,115
Other income	20	35,976	166,263
Software development charges	21	(5,558,241)	(5,151,248)
Purchases of hardwares and softwares	22	(3,568,955)	(3,195,309)
Salaries and employee benefits	23	(5,741,820)	(5,647,355)
Training and recruitment		(85,291)	(54,433)
Travelling expenses		(77,838)	(72,899)
Telecommunication		(41,496)	(39,685)
Depreciation of plant and equipment	3 & 4	(14,559,200)	(1,583,314)
Amortisation of intangible assets	6	(50,575)	(64,142)
Impairment of intangible assets		-	(3,351,439)
Other operating expenses		(809,401)	(1,686,929)
Finance costs	24	(3,277,396)	(1,357,477)
Profit / (loss) before income tax		4,236,011	(2,461,852)
Income tax expense	25	(792,004)	(3,142)
Loss after income tax		3,444,007	(2,464,994)
Other comprehensive income		-	-
Total comprehensive profit / (loss) for the year		3,444,007	(2,464,994)



Sorabh Agarwal
(Finance Controller)