

WARWIZARD GLOBAL PTE. LTD.
(Incorporated in the Republic of Singapore)
(Registration No. 202229328R)

UNAUDITED INTERIM CONDENSED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD
FROM 1 JULY 2024 TO 30 SEPTEMBER 2024

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**PUBLIC ACCOUNTANTS AND
CHARTERED ACCOUNTANTS**

WARDWIZARD GLOBAL PTE. LTD.

**(Incorporated in the Republic of Singapore)
(Registration No. 202229328R)**

STATEMENT OF DIRECTORS

In the opinion of the directors,

- a) The condensed interim financial information is drawn up so as to present fairly, in all material respects, the financial position of **WARDWIZARD GLOBAL PTE. LTD.** (the “Company”) as at **30 SEPTEMBER 2024**, and of the financial performance, changes in equity of the Company for the period from **1 JULY 2024 TO 30 SEPTEMBER 2024**; and
- b) At the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

The Board of Directors,



.....
(YATIN SANJAY GUPTÉ)
Director



.....
(AVISHEK KUMAR)
Director

Date: 5 November 2024

**REPORT TO THE BOARD OF DIRECTORS ON THE REVIEW OF THE
UNAUDITED INTERIM CONDENSED FINANCIAL INFORMATION OF
WARDWIZARD GLOBAL PTE. LTD.
FOR THE PERIOD FROM 1 JULY 2024 TO 30 SEPTEMBER 2024**

Introduction

We have reviewed the accompanying statement of financial position of **WARDWIZARD GLOBAL PTE. LTD.** (the Company”) as at **30 SEPTEMBER 2024** and the related condensed Interim Statement of profit or loss and other comprehensive income, Statement of changes in equity for the period from 1 JULY 2024 TO 30 SEPTEMBER 2024.

Management is responsible for the preparation and fair presentation of this interim financial information in accordance with Singapore Financial Reporting Standards FRS 34 Interim Financial Reporting (“FRS 34”). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Singapore Standards on Review Engagements 2410, “Review of Interim Financial Information performed by the Independent Auditor of the Entity.” A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Singapore Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

These financial statements are the separate financial statements of the Company and are prepared to assist the Company to meet the requirements of the immediate holding company in their preparation of the consolidated financial statements. As a result, these financial statements may not be suitable for another purpose. Our report is intended solely for the company and the immediate holding company and should not be distributed to or used by parties other than the company or the immediate holding company. Our conclusion is not modified in respect of this matter.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with the relevant provisions of FRSs.



GSURE PAC
Public Accountants and Chartered Accountants
Singapore,

Date: 5 November 2024

WARDWIZARD GLOBAL PTE. LTD.
(Incorporated in the Republic of Singapore)
(Registration No. 202229328R)

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024

	Unaudited 30 September 2024 S\$	Unaudited 30 June 2024 S\$	Audited 31 March 2024 S\$
ASSETS			
Current Assets			
Cash and cash equivalents	2,229	24,661	48,533
Trade and other receivable	6,834	232,761	6,834
Total current assets	9,063	257,422	55,367
TOTAL ASSETS	9,063	257,422	55,367
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital	10,000	10,000	10,000
Retained earnings	(274,594)	(241,429)	(215,874)
Total equity	(264,594)	(231,429)	(205,874)
Non-Current Liabilities			
Borrowings	91,005	91,005	91,005
Current Liabilities			
Other payables	182,652	397,846	170,236
Total current liabilities	182,652	397,846	170,236
Total liabilities	273,657	488,851	261,241
TOTAL EQUITY AND LIABILITIES	9,063	257,422	55,367

The annexed notes form an integral part of and should be read in conjunction with these financial statements

**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD FROM 1 JULY 2024 TO 30 SEPTEMBER 2024**

	For the period ended from 1 July 2024 to 30 September 2024 Unaudited	For the period ended from 1 April 2024 to 30 June 2024 Unaudited	For the financial year ended 31 March 2024 Audited
	S\$	S\$	S\$
<u>Continuing operations</u>			
Revenue	-	404,039	664,517
Cost of service rendered	-	(377,103)	(598,287)
Gross profit	-	26,936	66,230
Other income	2,005	4	500
Administrative and other operating expenses	(33,220)	(50,566)	(174,515)
Finance costs	(1,950)	(1,929)	(7,757)
(Loss)/profit before taxation	(33,165)	(52,495)	115,542
Taxation	-	-	-
(Loss)/profit for the financial period/ year	(33,165)	(25,555)	115,542
Other comprehensive loss, at nil tax	-	-	-
Total comprehensive (loss)/profit for the financial period/ year	(33,165)	(25,555)	115,542

The annexed notes form an integral part of and should be read in conjunction with these financial statements

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD FROM 1 JULY 2024 TO 30 SEPTEMBER 2024

	Issued Capital S\$	Retained Earnings S\$	Total S\$
Balance as at 31 March 2023 (Audited)	10,000	(100,332)	(90,332)
Total comprehensive loss the year	-	(115,542)	(115,542)
Balance as at 31 March 2024 (Audited)	10,000	(215,874)	(205,874)
Total comprehensive loss for the period	-	(25,555)	(25,555)
Balance as at 30 June 2024 (Unaudited)	10,000	241,429	231,429
Total comprehensive loss for the period	-	(33,165)	(33,165)
Balance as at 30 Sept 2024 (Unaudited)	10,000	274,594	264,594

The annexed notes form an integral part of and should be read in conjunction with these financial statements

STATEMENT OF CASH FLOWS

FOR THE FINANCIAL PERIOD FROM 1 APRIL 2024 TO 30 SEPTEMBER 2024

	1 April 2024 to 30 September 2024 Unaudited S\$	1 April 2023 to 30 September 2023 Unaudited S\$	For the financial year ended 31 March 2024 Audited S\$
Cash Flows from Operating Activities			
Loss before taxation	(58,720)	(20,591)	(115,542)
Adjustments for:			
Interest expense	1,950	3,879	7,757
Operating loss before working capital changes	(56,770)	(16,712)	(107,785)
Change in operating payables	(111,727)	127,575	131,711
Change in operating receivable	-	(6,834)	(6,834)
Net cash generated from operating activities	168,497	104,029	17,092
Cash Flows from Financing Activities			
Proceeds from borrowings	124,143	3,879	-
Interest paid	(1,950)	(3,879)	-
Net cash generated from financing activities	122,193	-	-
Net increase in cash and cash equivalents	46,304	104,029	17,092
Cash and cash equivalents at beginning of the period/year	48,533	31,441	31,441
Cash and cash equivalents at end of the period/year	2,229	135,470	48,533

The annexed notes form an integral part of and should be read in conjunction with these financial statements