

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

**UNAUDITED INTERIM CONDENSED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD
FROM 1 APRIL 2025 TO 30 JUNE 2025**

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GSURE PAC

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 JUNE 2025**, and of the financial performance, changes in equity of the Company for the period from **1 APRIL 2025 TO 30 JUNE 2025**; 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 GUPTE)
Director



.....
(AVISHEK KUMAR)
Director

Date: 30 June 2025

**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 APRIL 2025 TO 30 JUNE 2025**

Introduction

We have reviewed the accompanying statement of financial position of **WARDWIZARD GLOBAL PTE. LTD.** (the Company”) as at **30 June 2025** and the related condensed Interim Statement of profit or loss and other comprehensive income, Statement of changes in equity for the period from 1 APRIL 2025 TO 30 JUNE 2025.

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: 30 June 2025

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

| | Unaudited As at 30/06/2025 S\$ | Audited As at 31/03/2025 S\$ |
|-------------------------------------|---|---------------------------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents | 2,475 | 652 |
| Trade and other receivable | 6,834 | 6,834 |
| Total current assets | 9,309 | 7,486 |
| TOTAL ASSETS | 9,309 | 7,486 |
| EQUITY AND LIABILITIES | | |
| Capital and Reserves | | |
| Share capital | 10,000 | 10,000 |
| Retained earnings | (284,135) | (284,029) |
| Total equity | (274,135) | (274,029) |
| Non-current Liabilities | | |
| Borrowings | 91,005 | 91,005 |
| | 91,005 | 91,005 |
| Current Liabilities | | |
| Other payable | 166,774 | 164,845 |
| Amount owing to a director | 25,665 | 25,665 |
| Total current liabilities | 192,439 | 190,510 |
| Total liabilities | 283,444 | 281,515 |
| TOTAL EQUITY AND LIABILITIES | 9,309 | 7,486 |

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 APRIL 2025 TO 30 JUNE 2025**

| | Unaudited | For the financial year ended 31 March 2025 Audited |
|--|----------------|---|
| | S\$ | S\$ |
| <u>Continuing operations</u> | | |
| Revenue | - | 404,039 |
| Cost of service rendered | - | (377,103) |
| Gross profit | - | 26,936 |
| Other income | 2,002 | 2,024 |
| Administrative and other operating expenses | (1,974) | (89,379) |
| Finance costs | (134) | (7,736) |
| Loss before taxation | (2,108) | (97,115) |
| Taxation | - | - |
| Loss for the financial period/ year | (106) | (68,155) |
| Other comprehensive loss, at nil tax | - | - |
| Total comprehensive loss for the financial period/ year | (106) | (68,155) |

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 APRIL 2025 TO 30 JUNE 2025

| | Issued Capital S\$ | Retained Earnings S\$ | Total S\$ |
|--|-----------------------|-----------------------------|------------------|
| Balance as at 31 March 2024 (Audited) | 10,000 | (284,029) | (274,029) |
| Total comprehensive loss for the period | - | (106) | (106) |
| Balance as at 30 June 2025 (Unaudited) | 10,000 | (284,135) | (274,135) |
| | | | |
| Balance as at 31 March 2023 (Audited) | 10,000 | (215,874) | (205,874) |
| Total comprehensive loss the year | - | (68,155) | (68,155) |
| Balance as at 31 March 2024 (Audited) | 10,000 | (284,029) | (274,029) |

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