

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information
1a Name of plan COFORGE LIMITED 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 07/29/2005
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) COFORGE LIMITED 502 CARNEGIE CENTER DRIVE SUITE 301 PRINCETON, NJ 08540	2b Employer Identification Number (EIN) 20-0871709 2c Plan Sponsor's telephone number 770-290-6100 2d Business code (see instructions) 541519

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	12/15/2023	RUNALI VAIDYA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 1501
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 990
a(2) Total number of active participants at the end of the plan year		6a(2) 939
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 612
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1551
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 1551
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 1298
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 101
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan COFORGE LIMITED 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COFORGE LIMITED	D Employer Identification Number (EIN) 20-0871709	

Part I	Service Provider Information (see instructions)
--------	---

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	104382	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

RESOURCES INVESTMENT ADVISORS LLC

43-1451524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	56000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	18230	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GALLIARD STBLE RTN M 800 LASALLE AVENUE SUITE 1400 MINNEAPOLIS, MN 55402	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP GROWTH STOCK - T. ROWE PRICE S 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	RAND & CASEY, P.C.	b EIN:	58-1896864
c Position:	ACCOUNTANT		
d Address:		e Telephone:	404-250-9053

Explanation: CHANGE IN AUDITOR.

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
---	---	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan COFORGE LIMITED 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 COFORGE LIMITED	D Employer Identification Number (EIN) 20-0871709	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
--------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: GALLIARD STBLE RTN M		
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.		
c EIN-PN 94-6751924-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4335158
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>COFORGE LIMITED 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COFORGE LIMITED</u>	D Employer Identification Number (EIN) <u>20-0871709</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	680250	794922
(9) Value of interest in common/collective trusts.....	1c(9)	3754657	4335158
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	67655161	62399814
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	72090068	67529894

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	72090068	67529894
---	----	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2876713	
(B) Participants	2a(1)(B)	8720359	
(C) Others (including rollovers)	2a(1)(C)	1495162	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		13092234

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	35089	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		35089

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1301058	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1301058

(3) Rents	2b(3)		0
-----------------	-------	--	---

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		72906
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-16013725
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-1512438
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5138441	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		5138441
f Corrective distributions (see instructions)	2f		29040
g Certain deemed distributions of participant loans (see instructions)	2g		16360
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	18230	
(4) Other	2i(4)	160382	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		178612
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5362453
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-6874891
l Transfers of assets:			
(1) To this plan	2l(1)		2314717
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **KNAV CPA LLP.**

(2) EIN: **92-3540684**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a	X		44494

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan COFORGE LIMITED 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 COFORGE LIMITED		D Employer Identification Number (EIN) 20-0871709
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
----------------	---

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

KNAV CPA LLP

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

Table of Contents

Report of Independent Auditor	3
Financial Statements	7
<i>Statements of Net Assets Available for Benefits</i>	<i>8</i>
<i>Statements of Changes in Net Assets Available for Benefits</i>	<i>9</i>
Notes to Financial Statements	10
Supplemental Schedule	19

Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Coforge Limited 401(k) Plan

Scope and nature of the ERISA Section 103(a)(3)(c) audit of financial statements for the year ended December 31, 2022

We have performed an audit of the financial statements of Coforge Limited 401(k) Plan (“the Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022, the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (“2022 financial statements”).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan’s 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor’s (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA (“qualified institution”).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2022, stating that the certified investment information, as described in note 3 to the 2022 financial statements, is complete and accurate.

Opinion on the 2022 financial statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor’s responsibilities for the audit of the 2022 financial statements section —

- The amounts and disclosures in the accompanying 2022 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for opinion on the 2022 financial statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the 2022 financial statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical

KNAV CPA LLP

Certified Public Accountants

One Lakeside Commons, Suite 850, 990 Hammond Drive NE, Atlanta, GA 30328 T 1 678 584 1200 F 1 770 676 6082 E admin@knavcpa.com
2023-374-US

requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the 2022 financial statements

Management is responsible for the preparation and fair presentation of these 2022 financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 2022 financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the 2022 financial statements.

In preparing the 2022 financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's responsibilities for the audit of the 2022 financial statements

Except as described in the scope and nature of the ERISA Section 103(a)(3)(C) audit of financial statements for the year ended December 31, 2022, section of our report, our objectives are to obtain reasonable assurance about whether the 2022 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 2022 financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the 2022 financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the 2022 financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2022 financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other matters

Supplemental schedules required by ERISA for the year ended December 31, 2022

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2022, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2022 (under supplemental information), are presented for purposes of additional analysis and not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion -

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors' report on the financial statements for the year ended December 31, 2021

The financial statements of the Plan for the year ended December 31, 2021, were audited by the predecessor auditor. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, management, having determined it was permissible in the circumstances, elected to have the audit performed pursuant to ERISA Section 103(a)(3)(C). Accordingly, the audit did not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, as the statements or information regarding assets so held were prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution). The predecessor auditor's report, dated September 30, 2022, indicated that (a) the amounts and disclosures in the financial statements for the year ended December 31, 2021, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and (b) the information in the accompanying financial statements for the year ended December 31, 2021, related to assets held by and certified to by a qualified institution agreed to, or was derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

KNAV CPA LLP

Atlanta, Georgia.

December 12, 2023

KNAV CPA LLP

Certified Public Accountants

One Lakeside Commons, Suite 850, 990 Hammond Drive NE, Atlanta, GA 30328 T 1 678 584 1200 F 1 770 676 6082 E admin@knavcpa.com
2023-374-US

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Financial Statements

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

**Statements of Net Assets Available
for Benefits**

	As at	
	December 31, 2022	December 31, 2021
<i>(All amounts in United States Dollars, unless otherwise stated)</i>		
ASSETS		
Investments:		
Investments, at fair value (note 4)	62,399,814	67,655,161
Investments, at contract value (note 5)	4,335,158	3,754,657
Total investments	66,734,972	71,409,818
Receivables:		
Employer contributions	160,253	198,225
Participants contributions	433,609	583,664
Notes receivable from participants, net	883,454	760,897
Total receivables	1,477,316	1,542,786
Total assets	68,212,288	72,952,604
LIABILITIES		
Excess contributions payable	-	44,059
Total liabilities	-	44,059
Net assets available for benefits	68,212,288	72,908,545
<i>(See accompanying notes to financial statements)</i>		

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Statements of Changes in Net Assets Available for Benefits

(Amounts in United States Dollars, unless otherwise stated)

	For the years ended	
	December 31, 2022	December 31, 2021
Additions to net assets attributed to:		
Investment (loss) income:		
Net (depreciation) appreciation in value of mutual funds	(16,013,725)	6,089,841
Net appreciation in value of common collective trust	64,109	60,561
Dividends on mutual funds	1,309,855	2,454,443
Total investment (loss) income	(14,639,761)	8,604,845
Interest income on participants loans	40,029	45,979
Contributions:		
Participants	8,570,304	8,417,239
Employer	2,838,741	2,664,079
Rollover	1,495,162	3,408,352
Total contributions	12,904,207	14,489,670
Total additions	(1,695,525)	23,140,494
Deductions from net assets attributed to:		
Benefits paid to participants	5,136,837	5,641,862
Administrative expenses	178,612	173,902
Total deductions	5,315,449	5,815,764
Net (decrease) increase	(7,010,974)	17,324,730
Transfer of assets to the Plan <i>(refer note 1)</i>	2,314,717	-
Net assets available for benefits:		
Beginning of the year	72,908,545	55,583,815
End of the year	68,212,288	72,908,545

(See accompanying notes to financial statements)

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Notes to Financial Statements

(All amounts are in United States Dollars unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The Coforge Limited 401(k) Plan (the Plan) was established on July 29, 2005, and was last restated on November 1, 2021.

The Plan covers the employees of Coforge Limited, the U.S. branch of NIIT Technologies, Ltd., an Indian corporation. Coforge DPA NA Inc. was added as a participating employer in 2021, and Coforge BPM, Inc., was added as a participating employer in 2022 (collectively, the Companies). Coforge Limited changed its name from NIIT Technologies, Inc. in September 2020 and the Plan was amended to incorporate this change in November 2020.

The following description of the Plan provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of the Companies who are age twenty-one or older. To qualify for employer contributions (including matching), employees must have one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan merger

Effective March 16, 2022, RuleTek, LLC. 401k Plan ("RuleTek") merged with the Plan. During the Plan year 2022, assets amounting to \$2,314,717 were transferred into the Plan from RuleTek, LLC. 401k Plan.

Contributions

Participants may contribute up to 100 percent of pretax annual compensation, subject to a statutory dollar limitation. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan.

At their discretion, the Companies may make matching contributions of salary deferrals. At their discretion, the Companies may make nonelective contributions.

Effective April 2019, the Plan included an auto-enrolment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. This provision was removed from the Plan in July 2021.

Participant accounts

Each participant's account is credited with the participant's contributions, the Companies' matching contributions, and an allocation of the Companies' nonelective contributions based on compensation, and an allocation of investment earnings less plan expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Participants may designate into which of several funds their accounts should be invested and the earnings or losses on investments are credited or charged to the participants' accounts.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Companies' matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service.

The vesting percentages for matching and discretionary contribution for the year ended December 31, 2022, for all participants except for RuleTek participants, are as follows:

Years of vesting service	Vested percentage
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

The vesting percentages for matching and profit-sharing contributions for the year ended December 31, 2022, for RuleTek participants, are as follows:

Years of vesting service	Vested percentage
Less than 1	0%
1	25%
2	50%
3	75%
4	100%

Notes receivable from participants

Participants may borrow from their accounts a maximum equal to the lesser of \$50,000 or 50 percent of their non-forfeitable account balance. Loan terms may not exceed 5 years except when borrowed for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest are paid rateably through monthly payroll deductions.

Forfeitures

Forfeitures of nonvested accounts of participants terminating before becoming entitled to full benefits, as well as forfeitures of nonvested corrective adjustments, are used to pay plan expenses and to reduce future employer contributions. As of December 31, 2022, and 2021, \$148,863 and \$123,307 were forfeited from participants' accounts, respectively. As of December 31, 2022, and December 31, 2021, the amount of such forfeitures remaining unallocated were \$231,503 and \$257,587 respectively. During the year ended December 31, 2022, \$178,573 of forfeitures were used to reduce employer contributions and \$745 were used to pay plan expenses. During the year ended December 31, 2021, \$235,825 of forfeitures were used to reduce employer contributions and \$240 were used to pay plan expenses.

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Payment of benefits

Benefits are generally payable upon retirement, death, disability, or termination of employment. Withdrawals may be made at other times, subject to restrictions. Final payment of benefits may be made as a one-sum cash payment or instalments not to exceed one year.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The financial statements of the plan are prepared on the accrual basis of accounting.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions about future events that affect the amounts reported in the financial statements. Actual results could differ from those estimates.

Investment valuation and income recognition

The Plan's investments are stated at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). See note 4 for discussion of investments measured at fair value. See note 5 for discussion of investments measured at contract value.

Net (depreciation) appreciation includes gains and losses on investments bought and sold as well as held during the year. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date and are reinvested in the respective fund.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. An allowance for credit losses of \$22,000 has been recorded as of December 31, 2022, and 2021. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document.

Excess contributions payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions.

Recognition of benefits

Benefits are recognized when paid.

Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Companies and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net (depreciation) appreciation of fair value of investments.

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Basis of fair value measurements

The Plan follows fair value guidance provided in Accounting Statement Codification (ASC) 820 Fair Value Measurement, which defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The fair value measurement standard defines fair value as the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date (referred to as an “exit price”). A fair value hierarchy is established that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets and liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices, such as quoted market prices for similar assets or liabilities or other inputs that are observable or can be corroborated by market data. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

The asset or liability’s level within the fair value hierarchy is based on the lowest level of any significant input used to measure its fair value. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

NOTE 3: INFORMATION CERTIFIED BY FIDELITY MANAGEMENT TRUST COMPANY (“TRUSTEE”) (UNAUDITED)

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments and notes receivable from participants (excluding the allowance for credit losses) held at December 31, 2022 and 2021, and net (depreciation) appreciation in value of investments, interest and dividends for the year ended December 31, 2022, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Fidelity Management Trust Company (Fidelity):

	December 31, 2022	December 31, 2021
ASSETS		
Investments:		
Investments, at fair value	62,399,814	67,655,161
Investments, at contract value	4,335,158	3,754,657
Investments as certified by trustee (unaudited)*	66,734,972	71,409,818
Transactions during the year		
Net (depreciation) appreciation in value of mutual funds	(16,013,725)	6,089,841
Net appreciation in value of common collective trust	64,109	60,561
Dividends on mutual funds	1,309,855	2,454,443

*Refer note 9 for reconciliation with schedule H, form 5500

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

NOTE 4: FAIR VALUE MEASUREMENTS

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021:

Mutual funds: Fair values for investments in mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used or transfers between levels during the years ended December 31, 2022, and December 31, 2021.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022, and December 31, 2021.

Description	Amount (\$)	<u>December 31, 2022</u>			Others*
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
Investments, at fair value	62,399,814	62,399,814	-	-	-
Investments, at contract value	4,335,158	-	-	-	4,335,158
Total investments	66,734,972	62,399,814	-	-	4,335,158

*Assets measured at contract value and therefore excluded from the fair value hierarchy.

Description	Amount (\$)	<u>December 31, 2021</u>			Others*
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
Investments, at fair value	67,655,161	67,655,161	-	-	-
Investments, at contract value	3,754,657	-	-	-	3,754,657
Total investments	71,409,818	67,655,161	-	-	3,754,657

*Assets measured at contract value and therefore excluded from the fair value hierarchy.

NOTE 5: COMMON COLLECTIVE TRUST

On December 31, 2022, and December 31, 2021, the Plan had an investment arrangement with an insurance company that included a common collective trust, which invests in fully benefit-responsive investment

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

contracts, including guaranteed investment contracts (GICs), security-backed contracts, and separate account GICs. Under fully benefit-responsive investment contracts, the contracting party is contractually obligated to repay the principal and a specified crediting interest rate that is guaranteed to the investing party. The crediting interest rate may not be less than zero. Investments in the common collective trust are redeemable at their unit value, which is determined by reference to the contract values of the underlying investments held by the trust.

This contract meets the fully benefit responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by the trustee, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuers or otherwise. The crediting interest rate for the Plan is based on a rate established by the common collective trust by reference to the rates earned from its underlying investments. There are no events that would limit the ability of the Plan to transact at contract value with the issuers.

NOTE 6: INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets as of December 31, 2022, and December 31, 2021:

Fund Name	2022		2021	
	Amount in \$	%	Amount in \$	%
Fidelity 500 Index Fund	8,462,781	13	7,747,286	11
Fidelity Freedom Index 2045 Fund	6,925,496	10	7,042,615	10
AB Large Cap Growth Fund	5,828,839	9	*	*
Fidelity Freedom Index 2040 Fund	5,481,682	8	5,709,730	8
Fidelity Freedom Index 2050 Fund	4,689,704	7	4,031,360	6
Galliard Stable Rtn M	4,335,158	6	3,754,657	5
Fidelity Freedom Index 2035 Fund	3,884,310	6	4,556,139	6
MFS Value Fund	3,017,634	5	*	*
T. Rowe Price Growth Stock Fund	*	*	10,184,036	14

*Value as of the reporting date does not equal or exceed 5% of net assets.

During the years ended December 31, 2022, and December 31, 2021, the Plan's investments (including gains and losses of investments bought, sold, and held during the year) (depreciated) appreciated in value as follows:

	Year ended	
	December 31, 2022	December 31, 2021
Net (depreciation) appreciation in fair value of investments	(16,013,725)	6,089,841
Net appreciation in value of common collective trust	64,109	60,561
Dividends on mutual funds	1,309,855	2,500,422

NOTE 7: PLAN TERMINATION

Although they have not expressed any intent to do so, the Companies have the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

NOTE 8: TAX STATUS OF THE PLAN

For the year ended December 31, 2022, the Plan Sponsor entered into a non-standardized adoption agreement of Fidelity Management & Research LLC ("FMR LLC"), a *Non-Standardized Pre-Approved Profit-Sharing Plan with Cash or Deferred Arrangement ("CODA")*. FMR LLC has received an opinion letter from the IRS dated June 30, 2020, that states that the form of the non-standardized pre-approved profit-sharing plan is acceptable under Section 401 of the Internal Revenue Code (IRC).

For the year ended December 31, 2021, the Plan as amended and restated is adopted from a prototype plan. The prototype plan provider has obtained an advisory letter from the IRS dated March 31, 2014, that the form of the prototype is acceptable. Although, no advisory letter has been obtained for the Plan in the particular form adopted, the Plan's trustee believes that the plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the form 5500 as of December 31, 2022, and 2021:

	2022	2021
Net assets available for benefits per the financial statements	68,212,288	72,908,545
Employer contributions receivable	(160,253)	(198,225)
Participants contributions receivable	(433,609)	(583,664)
Participants loans deemed distributed	(110,532)	(102,647)
Allowance for loan losses	22,000	22,000
Excess contributions payable	-	44,059
Net assets per form 5500	67,529,894	72,090,068

The following is a reconciliation of interest income on notes receivable from participants per the financial statements to the form 5500 for the year ended December 31, 2022:

	2022	2021
Interest income per the financial statements	40,029	45,979
Interest income on participant loans deemed distributed	(4,940)	(4,155)
Loan interest per form 5500	35,089	41,824

The following is a reconciliation of contributions per the financial statements to form 5500 for the year ended December 31, 2022:

	2022	2021
Contributions per the financial statements	12,904,207	14,489,670
Add: Contributions receivable at the beginning of the year	781,889	726,233
Less: Contributions receivable at the end of the year	(593,862)	(781,889)
Add: Excess contributions payable at the end of the year	-	44,059
Contributions per the Form 5500	13,092,234	14,478,073

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

The following is a reconciliation of distributions per the financial statements to form 5500 for the year ended December 31, 2022:

	2022	2021
Distributions per the financial statements	(5,136,837)	5,641,862
Provision for loan losses	-	-
Prior year excess contributions payable	(44,059)	(25,460)
Differences in loans deemed distributed	(2,945)	5,777
Distributions per the 5500	(5,183,841)	(5,661,545)

Loans deemed to have been distributed are not required to be reported on the form 5500 but are included in the financial statements until the participant's account is fully distributed. Contributions receivable are not reported on the form 5500 until received. Excess contributions payable is not reported on the Form 5500 until paid, at which time they are reported as corrective distributions.

NOTE 10: PARTY-IN-INTEREST TRANSACTIONS

Fidelity Management Trust Company acts as trustee of the plan. Fidelity Investments Institutional manages certain Plan investments. Fidelity Investments Institutional is an affiliate of the trustee as defined by the Plan, and therefore, these transactions qualify as a party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing rather than a direct payment.

Service providers to the plan qualify as parties in interest. Fees were paid by the Plan directly to the following service providers:

	2022	2021
Fidelity Investments Institutional	104,382	106,188
Resources Investment Advisors LLC	56,000	-
Strategic Investment Advisors	18,230	21,047
CVAGS	-	46,667

Fidelity and other service providers also received compensation paid either directly by the Company or indirectly by other service providers.

NOTE 11: RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 12: DELINQUENT CONTRIBUTIONS

In the year 2022, employee withholdings totalling \$44,494, due to unintentional delays were remitted to the Plan after the time frame deemed to be within Department of Labor ("DOL") regulations for timely remittances. The Company is in the process of calculating and remitting the lost earnings due to delays to the affected participant accounts to compensate those participants using the DOL guidelines for late deposits.

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

NOTE 13: RECLASSIFICATION

Previous year's figures have been restated, regrouped, reworked, or reclassified wherever required, however this has no impact on net assets available for benefits.

NOTE 14: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2022, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statement.

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Supplemental Schedule

Plan name: Coforge Limited 401(k) Plan

EIN: 20-0871709

Plan number: 001

Schedule H, Part IV, Line 4i - Schedule of assets held as of December 31, 2022*

Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current Value (\$)
Common Collective Trusts		
Wells Fargo Bank, NA	WF Stable Value	4,335,158
Mutual Funds		
*Fidelity Investments	Fidelity 500 Index Fund	8,462,781
*Fidelity Investments	Fidelity Freedom Index 2045 Fund	6,925,496
*Fidelity Investments	AB Large Cap Growth Fund	5,828,839
*Fidelity Investments	Fidelity Freedom Index 2040 Fund	5,481,682
*Fidelity Investments	Fidelity Freedom Index 2050 Fund	4,689,704
*Fidelity Investments	Fidelity Freedom Index 2035 Fund	3,884,310
*Fidelity Investments	MFS Value Fund	3,017,633
*Fidelity Investments	MFS Mid Cap Growth Fund Class R6	2,554,527
*Fidelity Investments	ClearBridge International Growth Fund	2,533,765
*Fidelity Investments	Fidelity Mid Cap Index Fund	2,522,868
*Fidelity Investments	Fidelity Freedom Index 2025 Fund	2,478,108
*Fidelity Investments	Fidelity Total Bond Fund	2,266,759
*Fidelity Investments	Fidelity Freedom Index 2055 Fund	2,039,436
*Fidelity Investments	Fidelity Freedom Index 2030 Fund	1,929,472
*Fidelity Investments	American Funds American Balanced Fund Class R-6	1,696,524
*Fidelity Investments	Fidelity Small Cap Index Fund	1,230,666
*Fidelity Investments	Fidelity Total International Index Fund	974,406
*Fidelity Investments	Invesco Small Cap Growth Fund	913,470
*Fidelity Investments	Fidelity Freedom Index 2060 Fund	858,769
*Fidelity Investments	American Funds New World Fund Class R-6	641,302
*Fidelity Investments	Fidelity Freedom Index 2020 Fund	634,448
*Fidelity Investments	Lord Abbett Bond Debenture Fund	362,805
*Fidelity Investments	Fidelity Freedom Index Income Fund	232,595
*Fidelity Investments	Fidelity Freedom Index 2065 Fund Institutional Premium Class	167,498
*Fidelity Investments	Fidelity Freedom Index 2015 Fund	70,309
*Fidelity Investments	Fidelity Freedom Index 2010 Fund	
*Fidelity Investments	Institutional Premium Class	1,583
*Fidelity Investments	Fidelity Freedom Index 2005 Fund	59

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Total investments	66,734,972
--------------------------	-------------------

Notes receivable from participants

Participant loans**	Interest rates ranging from 3.25% to 6.50%, with various maturities	883,454
---------------------	---	---------

*Other schedules required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

**Denotes party-in-interest as defined by ERISA

The above information has been certified by the trustee, to be complete and accurate to the best of their knowledge.

See Report of Independent Auditor.

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Supplemental Information

Plan name: Coforge Limited 401(k) Plan

EIN: 20-0871709

Plan number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2022*

Participant contributions transferred late to the Plan**	Check here if late participants loan repayments are included	Total that constitutes non-exempt prohibited transactions		Contributions corrected outside VFCP	Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51***
		Contributions not corrected				
\$44,494	-	\$44,494		-	-	-

** Refer note 12.

*Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Supplemental Schedule

Plan name: Coforge Limited 401(k) Plan

EIN: 20-0871709

Plan number: 001

Schedule H, Part IV, Line 4i - Schedule of assets held as of December 31, 2022*

Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current Value (\$)
Common Collective Trusts		
Wells Fargo Bank, NA	WF Stable Value	4,335,158
Mutual Funds		
*Fidelity Investments	Fidelity 500 Index Fund	8,462,781
*Fidelity Investments	Fidelity Freedom Index 2045 Fund	6,925,496
*Fidelity Investments	AB Large Cap Growth Fund	5,828,839
*Fidelity Investments	Fidelity Freedom Index 2040 Fund	5,481,682
*Fidelity Investments	Fidelity Freedom Index 2050 Fund	4,689,704
*Fidelity Investments	Fidelity Freedom Index 2035 Fund	3,884,310
*Fidelity Investments	MFS Value Fund	3,017,633
*Fidelity Investments	MFS Mid Cap Growth Fund Class R6	2,554,527
*Fidelity Investments	ClearBridge International Growth Fund	2,533,765
*Fidelity Investments	Fidelity Mid Cap Index Fund	2,522,868
*Fidelity Investments	Fidelity Freedom Index 2025 Fund	2,478,108
*Fidelity Investments	Fidelity Total Bond Fund	2,266,759
*Fidelity Investments	Fidelity Freedom Index 2055 Fund	2,039,436
*Fidelity Investments	Fidelity Freedom Index 2030 Fund	1,929,472
*Fidelity Investments	American Funds American Balanced Fund Class R-6	1,696,524
*Fidelity Investments	Fidelity Small Cap Index Fund	1,230,666
*Fidelity Investments	Fidelity Total International Index Fund	974,406
*Fidelity Investments	Invesco Small Cap Growth Fund	913,470
*Fidelity Investments	Fidelity Freedom Index 2060 Fund	858,769
*Fidelity Investments	American Funds New World Fund Class R-6	641,302
*Fidelity Investments	Fidelity Freedom Index 2020 Fund	634,448
*Fidelity Investments	Lord Abbett Bond Debenture Fund	362,805
*Fidelity Investments	Fidelity Freedom Index Income Fund	232,595
*Fidelity Investments	Fidelity Freedom Index 2065 Fund Institutional Premium Class	167,498
*Fidelity Investments	Fidelity Freedom Index 2015 Fund	70,309
*Fidelity Investments	Fidelity Freedom Index 2010 Fund	
*Fidelity Investments	Institutional Premium Class	1,583
*Fidelity Investments	Fidelity Freedom Index 2005 Fund	59

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Total investments	66,734,972
--------------------------	-------------------

Notes receivable from participants

Participant loans**	Interest rates ranging from 3.25% to 6.50%, with various maturities	883,454
---------------------	---	---------

*Other schedules required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

**Denotes party-in-interest as defined by ERISA

The above information has been certified by the trustee, to be complete and accurate to the best of their knowledge.

See Report of Independent Auditor.

Coforge Limited 401(k) Plan

Financial Statements

December 31, 2022, and December 31, 2021

Supplemental Information

Plan name: Coforge Limited 401(k) Plan

EIN: 20-0871709

Plan number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2022*

Participant contributions transferred late to the Plan**	Check here if late participants loan repayments are included	Total that constitutes non-exempt prohibited transactions		Contributions corrected outside VFCP	Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51***
		Contributions not corrected				
\$44,494	-	\$44,494		-	-	-

** Refer note 12.

*Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption

2022 FORM 5500
ANNUAL RETURN/REPORT OF EMPLOYEE BENEFIT PLAN

Name of Plan: Coforge Limited 401(k) Plan (the "Plan")

Sponsor Name: Coforge Limited

Plan Sponsor EIN: 26-0320547

Plan Number: 001

**REQUIRED ATTACHMENT TO 2022 FORM 5500 SCHEDULE H – FINANCIAL
INFORMATION**

In accordance with the Instructions for the 2022 Form 5500, Annual Return/Report of Employee Benefit Plan (the "Return"), a required attachment to the Schedule H – Financial Information for the Plan is an Accountant's Opinion.

The Accountant's Opinion was not attached because certain plan documentation could not be obtained, or necessary procedures could not be performed by the auditor in a complete and accurate manner. Therefore, the audit of the financial statements of the Plan could not be completed at this time.

The Plan Administrator is committed along with the service provider and auditor to expedite the completion of the audit. It is anticipated that the audit will be completed as soon as possible, and the Accountant's Opinion will be issued.