

UNAUDITED CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As of December 31, 2022		As of December 31, 2021
	US\$'000	S\$'000	S\$'000
<u>ASSETS</u>			
Current assets			
Cash and cash equivalents	289,380	389,100	313,147
Fixed and pledged deposits	4,872	6,551	8,860
Trade receivables	66,048	88,808	92,561
Contract assets	43,736	58,808	49,365
Other receivables	11,814	15,885	13,220
Financial assets measured at fair value through profit or loss	22,145	29,776	23,983
Income tax receivable	263	354	17
Total current assets	438,258	589,282	501,153
Non-current assets			
Pledged deposits	434	584	456
Goodwill and intangible assets ¹	2,175	2,924	—
Other receivables	3,733	5,019	4,771
Plant and equipment	30,710	41,292	39,709
Right-of-use assets	26,206	35,236	33,160
Deferred tax assets	2,575	3,463	1,943
Investment in an associate	—	—	318
Total non-current assets	65,833	88,518	80,357
Total assets	504,091	677,800	581,510

LIABILITIES AND EQUITY

Current liabilities

Other payables	36,980	49,723	39,096
Bank loans	—	—	13,847
Lease liabilities	13,252	17,818	14,550
Provision for reinstatement cost	3,928	5,282	3,663
Income tax payable	12,316	16,560	14,715
Total current liabilities	<u>66,476</u>	<u>89,383</u>	<u>85,871</u>

Non-current liabilities

Bank loans	—	—	2,963
Lease liabilities	15,353	20,644	21,361
Provision for reinstatement cost	2,657	3,572	4,384
Defined benefit obligation	1,113	1,497	1,718
Deferred tax liabilities	634	852	1,507
Total non-current liabilities	<u>19,757</u>	<u>26,565</u>	<u>31,933</u>

Capital, reserves and non-controlling interests

Share capital	14	19	19
Reserves	163,313	219,590	227,181
Retained earnings	254,515	342,221	236,486
Equity attributable to owners of the Group	<u>417,842</u>	<u>561,830</u>	<u>463,686</u>
Non-controlling interests	16	22	20
Total equity	<u>417,858</u>	<u>561,852</u>	<u>463,706</u>

Total liabilities and equity

504,091	677,800	581,510
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The translation of Singapore Dollar amounts into United States Dollar amounts for the unaudited condensed interim consolidated statement of financial position above are included solely for the convenience of readers outside of Singapore and have been made at the rate of S\$1.3446 to US\$1.00, the approximate rate of exchange at December 31, 2022. Such

translations should not be construed as representations that the Singapore Dollar amounts could be converted into USD at that or any other rate.

¹ On October 13, 2022, the Group acquired all remaining shares of its associate, Teledirect Hong Kong Limited (subsequently renamed TDCX (HK) Limited), which then became a wholly-owned subsidiary of the Group on that date. Based on preliminary purchase price allocation, a provisional amount of goodwill and intangible assets was recognized by the Group.