Profit and Loss

REVIVO Biosystems Pte. Ltd.
For the 12 months ended 31 December 2025

	JAN-DEC 2025	JAN-DEC 2024
Trading Income		
Sales - Chips	5,990.19	18,454.57
Sales - ReleGO	167,867.20	151,297.13
Sales - Rental of ReleGO	-	9,305.88
Sales - Services	488,665.16	349,188.26
Sales - Spare Parts	14,884.08	4,179.20
Consultancy Services	3,943.05	(864.00)
Total Trading Income	**681,349.68**	**531,561.04**
Cost of Sales		
COGS - Outsourced Services (Services)	39,503.25	11,090.68
COGS - Supplies (Services)	67,532.50	104,305.02
COGS - Chips	3,888.29	11,032.25
COGS - ReleGO	56,790.69	64,772.25
Sales Commissions	-	7,123.05
Total Cost of Sales	**167,714.73**	**198,323.25**
Gross Profit	**513,634.95**	**333,237.79**
Other Income		
Cash Rebate	375.62	341.50
Entreprise Singapore Grant	59,029.09	56,517.60
Freight and Handling	2,872.06	4,908.01
IRAS Grants	2,000.00	2,000.00
MINDEF Reimbursement	3,181.82	1,145.83
Other Income	-	4,713.68
Total Other Income	**67,458.59**	**69,626.62**
Operating Expenses		
Advertising & Marketing	5,310.65	2,434.67
Bank charges	723.06	2,113.83
Bank Revaluations	11,347.49	(6,538.41)
Certification Testing Fee	-	33,260.97
Depreciation	35,493.37	45,009.08
Entertainment	2,921.69	1,904.03
Events	3,687.28	-
Exhibitions	14,308.04	33,910.61
Freight & Courier	11,948.17	14,140.33
General Expenses	4,864.47	594.20
Lab - Other Operating Expenses	6,898.97	4,018.86
Insurance	22,337.71	19,259.35
Insurance - Medical (Staff)	4,768.47	10,329.93
Meals	-	18.10

	JAN-DEC 2025	JAN-DEC 2024
Office Expenses	38.39	-
Packing Expenses	13.99	165.57
Patents & Licences	1,431.69	5,980.00
Payroll Expenses - Director's CPF	7,395.00	19,109.00
Payroll Expenses - Director's Salary	104,718.95	150,670.60
Payroll Expenses - Interns stipend	8,836.36	9,612.29
Payroll Expenses - SDL	704.00	1,080.71
Payroll Expenses - Staff Bonus	-	13,636.48
Payroll Expenses - Staff CPF	53,976.00	71,843.67
Payroll Expenses - Staff Salaries	417,431.31	525,738.88
Printing & Stationery	195.87	1,430.90
Professional Fees - Accounting	13,390.50	13,800.00
Professional Fees - Consulting	700.00	8,161.38
Professional Fees - Corporate Secretary	350.00	2,515.10
Professional Fees - Legal (non trade related)	6,000.00	6,010.00
Professional Fees - Legal (trade related)	8,618.50	7.02
Professional Fees - Other	1,800.00	480.00
Professional Fees - Payroll	5,550.00	8,300.00
Professional Fees - Tax	1,700.00	3,000.00
Realised Currency Gains	1,912.78	(2.28)
Rent	43,861.60	135,374.66
Research & Development - Supplies	107,085.23	47,742.33
Small Equipment	185.09	937.13
Subscriptions - IT	16,759.71	15,080.65
Subscriptions/Memberships	1,224.62	436.00
Training	179.85	-
Travel - International	36,772.66	31,042.12
Travel - National	318.41	1,028.81
Unrealised Currency Gains	(49.95)	141.45
Other Finance Costs	3,500.00	-
Consultants (Contractors)	-	5,895.84
Interest Expenses	7,118.72	-
Total Operating Expenses	**976,328.65**	**1,239,673.86**
Net Profit	**(395,235.11)**	**(836,809.45)**