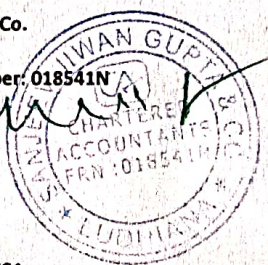


Spice Digital Bangladesh Limited
Management Account
for the period 1st Apr-24 to 31 March 2025

		Amount in BDT	Amount in BDT	Amount in INR	Amount in INR
Particulars	Notes#	As at Mar-			
		As at Mar-2024	As at Mar-2025	2024	As at Mar-2025
Assets					
Non-current assets					
Property, plant and equipment	2	-0	-0	-0	-0
Intangible Assets(Software)	2	0	0	0	0
Capital Work In Progress	4				
Loans_	5	-	-	-	-
Other Non Current Assets	6				
		0	0	0	0
Current assets					
Inventories	7				
Trade Receivable	8	-0	-	-0	-
Cash and cash equivalents	9	37,193,293	36,178,371	27,936,254	25,236,585
Other Bank Balances	10	-	-		
Other Financial Assets	11	-	-	-	-
Loans	12				
Current Tax Assets	13	-	-	-	-
Other Current Assets	14	900,383	980,383	676,287	683,876
		38,093,676	37,158,754	28,612,541	25,920,461
		38,093,676	37,158,754	28,612,541	25,920,461
Equity and liabilities					
Equity					
Equity Share capital	15	92,755,101	92,755,100	79,589,562	79,589,562
Other Equity	16	-68,857,608	-76,962,660	-61,684,981	-68,640,493
		23,897,492	15,792,440	17,904,581	10,949,069
Liabilities					
Current Liabilities					
Trade payables	17	2,207,739	1,775,721	1,703,319	1,305,777
Other financial liabilities	18	7,420,408	7,420,408	5,573,543	5,176,180
Other Current Liabilities	19	3,306,897	10,909,045	2,483,843	7,609,713
Current Tax Liabilities	20	1,261,140	1,261,141.00	947,256	879,722
		14,196,183	21,366,315	10,707,960	14,971,391
		14,196,183	21,366,315	10,707,960	14,971,391
		38,093,676	37,158,754	28,612,541	25,920,461

For Sanjeev Jiwan Gupta & Co.
Chartered Accountants
ICAI Firm registration number: 018541N

CA Sanjeev Gupta
Membership no.: 500090
Place: Noida
Date: 23.05.2025
UDIN: 255000908MLCQD3591



Spice Digital Bangladesh Ltd
Profit and Loss
for the period 1st Apr-24 to 31 March 2025

Particulars	Notes#	Amount In BDT	Amount In BDT	Amount In INR	Amount In INR
		For the year Ended Mar-2024	For the year Ended Mar-2025	For the year Ended Mar-2024	For the year Ended Mar-2025
Revenue					
Revenue From Operations	21	-	-	-	-
Other Income	22	2,670,599	1,142,037	2,049,391	830,364
		2,670,599	1,142,037	2,049,391	830,364
Expenses					
Purchases of Stock In Trade	23	-	-	-	-
Changes in Inventories of finished goods, Stoc	24	-	-	-	-
Connectivity and Content Cost	25	-	-	-	-
Employee Benefits Expense	26	601,912	621,912	461,901	452,186
Finance costs	27	-	-	-	-
Depreciation and amortization expense	25	-	-	-	-
Other Expenses	26	773,358	8,625,207	593,467	6,271,301
		1,375,270	9,247,119	1,055,368	6,723,487
Profit(loss) before exceptional items and tax		1,295,330	-8,105,082	994,023	-5,893,123
Profit(loss) before tax		1,295,330	-8,105,082	994,023	-5,893,123
Current Tax	27	4,813,039	-	3,693,478	-
Profit(Loss) for the period from discontinuing operations		-3,517,709	-8,105,082	-2,699,455	-5,893,123

For Sanjeev Jiwan Gupta & Co.

Chartered Accountants

ICAI Firm registration number: 018541N

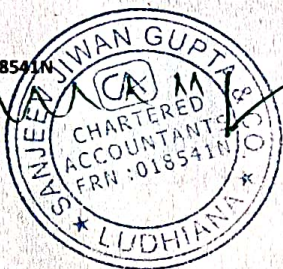
CA Sanjeev Gupta

Membership no.: 500090

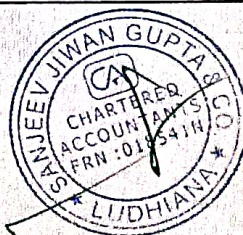
Place: Noida

Date: 23.05.2025

UDIN: 255000908MLCQD3591



13	Current Tax Assets				
	Advance Income Tax	-	-	-	-
	Less: Provision for Tax				
	Dividend Tax				
		-	-	-	-
14	Other Current Assets				
	Capital Advances				
	Other assets				
	Advances recoverable in cash	900,383	980,383	676,287	683,876
	Prepaid Expenses				
		900,383	980,383	676,287	683,876
15	Equity Share capital				
	Equity Share capital	92,755,101	92,755,100	79,589,562	79,589,562
		92,755,101	92,755,100	79,589,562	79,589,562
16	Other Equity				
	Share Application Money				
	Foreign Currency Translation Reserve				
	Balance as per last financial statements			-3,521,682	-3,689,661
	Addition during the year			-167,979	-1,062,388
	Closing			-3,689,661	-4,752,049
	Retained Earnings				
	Balance as per last financial	-65,339,899	-68,857,578	-55,295,866	-57,995,320
	Addition				
	Profit/Loss during the period	-3,517,709	-8,105,082	-2,699,455	-5,893,123.26
	Other Comprehensive income recognised				
	Share based payment Reserve				
	Less:				
	Provision for Tax				
	Bonus Share issued				
	Proposed Dividend				
		-68,857,608	-76,962,660	-61,684,981	-68,640,493
17	Trade payables				
	Trade Payables	2,207,739	1,775,721	1,703,319	1,305,777
		2,207,739	1,775,721	1,703,319	1,305,777
18	Other financial liabilities				
	Unpaid dividend	7,420,408	7,420,408	5,573,542.65	5,176,179.80
	Unaccrued Income				
		7,420,408	7,420,408	5,573,543	5,176,180
19	Other Current Liabilities				
	Indirect Taxes and Duties Payable	2,779,755	8,100,554	2,087,901	5,650,622
	TDS Payable	-	-220	-	-153
	VAT Payable	-	2,808,711	-	1,959,244
	Deferred Revenue				
	Advances from customers and their credit balances				
	Dividend Tax				
	Other Payable	527,142	-	395,942	-
		3,306,897	10,909,045	2,483,843	7,609,713
20	Current Tax Liabilities				
	Provision for Tax	1,261,140	1,261,141	947,255.93	879,721.52
		1,261,140	1,261,141	947,256	879,722



Notes#	Particulars	Amount in BDT	Amount in BDT	Amount in INR	Amount in INR
		For the year Ended Mar- 2024	For the year Ended Mar-2025	For the year Ended Mar- 2024	For the year Ended Mar-2025
21	Revenue From Operations				
	Value Added Service Revenue	-	-	-	-
	Sale of Goods	-	-	-	-
22	Other Income				
	Interest Income	-	-	-	-
	Bank Deposits	-	-	-	-
	Other Non Operating Income	-	-	-	-
	provisions and unclaimed balances written back (Net)	2,670,599	1,142,037	2,049,391	830,364
		2,670,599	1,142,037	2,049,391	830,364
23	Purchases of Stock In Trade				
	Purchases of Stock in Trade	-	-	-	-
24	Changes In Inventories of finished goods, Stock In Trade and Work In Progress				
	Inventories at beginning of year	-	-	-	-
	Traded Goods	-	-	-	-
25	Connectivity and Content Cost				
	Value Added Service Charges	-	-	-	-
26	Employee Benefits Expense				
	Salary,Wages & Bonus	601,912	621,912	461,901	452,186
		601,912	621,912	461,901	452,186
27	Finance costs				
	Interest Cost	-	-	-	-
	Interest	-	-	-	-
25	Depreciation and amortization expense				
	Depreciation of property plant and equipment	-	-	-	-
26	Other Expenses				
	Rates & Taxes	52,030	8,102,954	39,927	5,891,576
	Repairs and maintenance	-	-	-	-
	a. Others	-	2,200	-	1,600
	Travelling expenses	4,800	-	3,683	-
	Communication Exp.	6,000	-	4,604	-
	Legal and Professional Expenses	587,255	417,113	450,654	303,279
	Audit fees	65,000	65,000	49,880	47,261
	Printing and stationary	5,110	-	3,921	-
	Miscellaneous Expenses	53,163	37,940	40,796	27,586
		773,358	8,625,207	593,467	6,271,301
27	Current Tax				
	Current period	356,216	-	273,357	-
	- for earlier years	4,456,823	-	3,420,121	-
		4,813,039	-	3,693,478	-

