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

	A	mount in BDT	Amount in BDT	Amount in INR	Amount in INR
				As at Mar-	
Particulars	Notes#	As at Mar-2024	As at Mar-2025	2024	As at Mar-2025
Assets		* 14 - H	in the plant of	STATE AND STATE	
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	-	i di kara-ta	11 Page 1 11 11 11 11 11 11 11 11 11 11 11 11	
Other Non Current Assets	6_	diam'r.		<u> </u>	0
Current assets		0	0		
Inventories	7	an Later	The State of		
Trade Receivable	. 8	-0		-0	alian yan bir bir dan <u>d</u> an da
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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Antique (All pare)		
Loans	12		ing help halffords	Market State	自己 医抗性 医皮肤
Current Tax Assets	13		And the Harley		
Other Current Assets	14	900,383	980,383	676,287	683,876
		38,093,676			
distribution of his complete the contract of		38,093,676			
Equity and liabilities	di sali, si i	30,033,070	37,130,734	20,012,341	346 var v 25,5 var v
Equity					
Equity Share capital	15	02 7EE 101	02 7FF 100	70 E80 E61	79,589,562
Other Equity	16	92,755,101	Mary Course and the same	The Warter and the same of the	
Other Equity	10	-68,857,608			
Liabilities		23,897,492	15,792,440	17,904,581	10,949,069
Current Liabilities					
Trade payables	17	2,207,739	1,775,72	1,703,319	1,305,777
Other financial liabilities	18	7,420,408		. If 7 11 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	AND THE RESERVE AND THE RESERVE AS A RESERVE
Other Current Liabilities	19	3,306,897		1 9 1	
Current Tax Liabilities	20	1,261,140	A STATE OF THE REAL PROPERTY AND ADDRESS OF THE PARTY OF	- 1	
	III. II.	14,196,183			
		14,196,183			
		38,093,676			

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: 25500090BMLCQD3591

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

	Amount in BDT	Amount in BDT	Amount in INR	Amount In INR
Notes#	是可以在1000年的 1000年	CONTROL OF THE PROPERTY OF THE PROPERTY OF THE PARTY.	《福西部中国经济国际新兴中华东海山北 兰市台中	10日10日 10日 10日 10日 10日 10日 10日 10日 10日 1
	indays h		AND THE AND	
21	nder er dit -			
22	2,670,599	1,142,037		830,364
	2,670,599	1,142,037	2,049,391	830,364
	Managan ar	hite sankindera		
23	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
24	in the figure i n the			
25	A Strait History			
26	601,912	621,912	461,901	452,186
27	Extension -	i kaj ĝi de propio per 🗕 un		气压品牌制度 "
25				on the second of the second
26	773,358	8,625,207	593,467	6,271,301
	1,375,270	9,247,119	1,055,368	6,723,487
	1,295,330	-8,105,082	994,023	-5,893,123
	1,295,330	-8,105,082	994,023	-5,893,123
27	4,813,039		3,693,478	
S	-3,517,709	-8,105,082	-2,699,455	-5,893,123
	21 22 23 24 25 26 27 25 26	For the year Notes# Ended Mar-2024 21	For the year For the year Ended Notes# Ended Mar-2024 Mar-2025 21	For the year For the year Ended For the year Ended Mar-2024 21

For Sanjeev Jiwan Gupta & Co.

Chartered Accountants

ICAI Firm registration number: 01854

CA Sanjeev Gupta Membership no.: 500090

Place: Noida Date: 23.05.2025

UDIN: 25500090BMLCQD3591

Spice Digital Bangladesh Limited
Balance Sheet Notes as on 31st March 2025

	Amount in BDT	Amount in BDT	Amount in INR	Amount in INR
t# Particulars	As at Mar-2024	As at Mar-2025	As at Mar-2024	As at Mar-2025
particulars property, plant and equipment				
Gross Block				
Furniture and fittings			74,600	69,282
Office equipments	99,320	99,320 54,546,165	40,970,170	38,049,223
Computers	54,546,165	54,546,105		ent value a fixe
	54,645,485	54,645,485	41,044,770	38,118,505
Accumulated Depreciation	3,,03,			
a. Furniture and fittings				- 69,281
a. Office equipments	99,320	99,320	74,600	38,049,223
a. Computers	54,546,166	54,546,166	40,970,171	38,045,225
		2 105	-41,044,771	-38,118,505
	-54,645,485	-54,645,485 -0	-41,044,772	
			The second of the second	
3 Intangible Assets (Software)	32,165,000	32,165,000	24,159,453	22,437,017
Intangible Assets (Software)	-32,165,000	-32,165,000	-24,159,453	-22,437,017
Amortization on Intangible Asset:_	-32,103,000	0	THE CO.	0
4 Capital Work in Progress			handar bi yadabir	
IT - Harwardware				
IT- Software		41.	s in distance and A. I. Talica.	SVIDE S
	ors who a supersulation is a colorable	Marsafillik (1916)	to a second to the total and the second to	. Caran i al Mari di Jili-
5 Loans_	estima susalia ella ella			
Security Deposit	on organização de como entre de la composição de la compo			
6 Other Non Current Assets			A Park Bar Land	MAXII PERMIT
Capital Advances	en ing ay April a sang Labinaria		Property President - Person	elaksingle designer gat a
			A STATE OF THE STA	Service Services
7 Inventories Traded Goods				<u> </u>
Traded Goods	on the start			
8 Trade Receivable			\$4.\$P\$此识	
Other Trade Receivables		4,381,906	3,291,293	3,056,642
Unsecured, considered go	4,381,906	-4,381,906	-3,291,293	-3,056,642
Doubtful	-4,381,906 -0	C.7415CO (= C.851-241	(3) - 3 - 0	The self-warder - 400
				1. 20 20 20 20 20 20 20 20 20 20 20 20 20
9 Cash and cash equivalents Balances with Banks	37,193,293	36,178,371	27,936,254	25,236,585
Balances With balks	37,193,293	36,178,371	27,936,254	25,236,585
10 Other Bank Balances			14 TWA, 141	
Others	The facilities of the section of the section of			
	pleating mills and - district	eda og vilk som som et ko		
11 Other Financial Assets				
Receivable against Ticketing	ocite with banks			
Interest accrued on fixed dep Unbilled Revenue	USIGS WITH DATES			
Unbliled neveride		NGIIO -	Electromyca-1755	y magnificantiska. I de sek
12 Loans	1/3	To Tank	enter to to the first	
Security Deposit	<u> </u>	LA RED TO!	A STATE OF THE STA	garejega jernek (h. 1866). 18 gareje - Joseph Garanda (h. 1866).
		CHARINTALINO -	The to William Wash. The first the Wash	100 C 244 W
	叶红	FRN :01		
	/2	FLUDHIE		

	Current Tax Assets				
13	Advance income rax				
	Less:Provision for Tax				
	Dividend Tax				·查里特。 新国内主
		nearch (territory) - 2, 25 thus	lin i propins	parties of the Probability	er skirjer talleski je k
14	Other Current Assets	The state of the s	Flator Balling Calabay	TRANSPORTER STATE OF THE STATE OF	
14	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
	Equity Share capital		ery or 11 to expert at AMBRATAL	and the art of the second	315.15.15 Yes
15	Equity Share capital	92,755,101	92,755,100	79,589,562	79,589,562
	Equity Share capital	92,755,101	92,755,100	79,589,562	79,589,562
	Out of Facility	Shift feet to protect the state of the state	ika mengantukan mengangan berasak kelanggan		With the last
16	Other Equity			A Marie	
	Share Application Money				
	Foreign Currency Translation Rese			-3,521,682	-3,689,661
	Balance as per last financial sta	itements		-167,979	-1,062,388
	Addition during the year			-3,689,661	-4,752,049
	Closing			-3,083,001	
	Retained Earnings		CO OF 7 F70	-55,295,866	-57,995,320
	Balance as per last financia	-65,339,899	-68,857,578	-33,233,000	
	Addition		0.105.093	-2,699,455	-5,893,123.26
	Profit/Loss during the peri	-3,517,709	-8,105,082		
	Other Comprehensive income recos	gned			
	Share based payment Reserve				
	Less:				
	Provision for Tax				
	Bonus Share issued				
	Proposed Dividend	60.057.608	engly the experience of the contract of		CO CAO AO2
			-76.962.660	-61,684,981	-68,640,493
	in in the state of the first of the state of	-68,857,608	-76,962,660	-61,684,981	-68,640,493
17	수가 가는 그는 그는 그는 그를 가는 것이 되었다. 그는 사람들은 사람들은 사람들이 되었다면 하지만 하는 것이다. 그는 그는 그는 그는 그는 그는 그는 그를 가지 않는데 살아 보다는 것이다. 그는 그는 그는 그는 그는 그는 그를 가지 않는데 살아보다면 살아보		with the first of		1,305,777
17	Trade payables Trade Payables	2,207,739	1,775,721	-61,684,981 1,703,319 1,703,319	ija da karantar bil
17	Trade Payables		with the first of	1,703,319	1,305,777
17 18	Trade Payables Other financial liabilities	2,207,739 2,207,739	1,775,721 1,775,721	1,703,319 1,703,319	1,305,777
	Trade Payables —— Other financial liabilities Unpaid dividend	2,207,739	1,775,721	1,703,319	1,305,777 1,305,777
	Trade Payables Other financial liabilities	2,207,739 2,207,739 7,420,408	1,775,721 1,775,721 7,420,408	1,703,319 1,703,319	1,305,777 1,305,777
18	Trade Payables Other financial liabilities Unpaid dividend Unaccrued Income	2,207,739 2,207,739	1,775,721 1,775,721	1,703,319 1,703,319 5,573,542.65	1,305,777 1,305,777 5,176,179.80
18	Trade Payables Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities	2,207,739 2,207,739 7,420,408 7,420,408	1,775,721 1,775,721 7,420,408 7,420,408	1,703,319 1,703,319 5,573,542.65 5,573,543	1,305,777 1,305,777 5,176,179.80
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pays	2,207,739 2,207,739 7,420,408	1,775,721 1,775,721 7,420,408	1,703,319 1,703,319 5,573,542.65	1,305,777 1,305,777 5,176,179.80 5,176,180
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pays TDS Payable	2,207,739 2,207,739 7,420,408 7,420,408	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220	1,703,319 1,703,319 5,573,542.65 5,573,543	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Payi TDS Payable VAT Payable	2,207,739 2,207,739 7,420,408 7,420,408	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554	1,703,319 1,703,319 5,573,542.65 5,573,543	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pays TDS Payable VAT Payable Deffered Revenue	2,207,739 2,207,739 7,420,408 7,420,408 2,779,755	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220	1,703,319 1,703,319 5,573,542.65 5,573,543	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pays TDS Payable VAT Payable Deffered Revenue Advances from customers and the	2,207,739 2,207,739 7,420,408 7,420,408 2,779,755	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220	1,703,319 1,703,319 5,573,542.65 5,573,543	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pays TDS Payable VAT Payable Deffered Revenue Advances from customers and the	2,207,739 2,207,739 7,420,408 7,420,408 2,779,755	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220	1,703,319 1,703,319 5,573,542.65 5,573,543	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pays TDS Payable VAT Payable Deffered Revenue Advances from customers and the	2,207,739 2,207,739 7,420,408 7,420,408 2,779,755	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220	1,703,319 1,703,319 5,573,542.65 5,573,543 2,087,901	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pays TDS Payable VAT Payable Deffered Revenue Advances from customers and the	2,207,739 2,207,739 7,420,408 7,420,408 2,779,755	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220 2,808,711	1,703,319 1,703,319 5,573,542.65 5,573,543 2,087,901	1,305,777 1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153 1,959,244
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pay: TDS Payable VAT Payable Deffered Revenue Advances from customers and the Dividend Tax Other Payable	2,207,739 2,207,739 7,420,408 7,420,408 2,779,755	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220 2,808,711	1,703,319 1,703,319 5,573,542.65 5,573,543 2,087,901	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153 1,959,244
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pays TDS Payable VAT Payable Deffered Revenue Advances from customers and the Dividend Tax Other Payable	2,207,739 2,207,739 7,420,408 7,420,408 2,779,755 ir credit balances 527,142 3,306,897	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220 2,808,711	1,703,319 1,703,319 5,573,542.65 5,573,543 2,087,901	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153 1,959,244 7,609,713
18	Other financial liabilities Unpaid dividend Unaccrued Income Other Current Liabilities Indirect Taxes and Duties Pay: TDS Payable VAT Payable Deffered Revenue Advances from customers and the Dividend Tax Other Payable	2,207,739 2,207,739 7,420,408 7,420,408 2,779,755 ir credit balances 527,142 3,306,897	1,775,721 1,775,721 7,420,408 7,420,408 8,100,554 -220 2,808,711	1,703,319 1,703,319 5,573,542.65 5,573,543 2,087,901	1,305,777 1,305,777 5,176,179.80 5,176,180 5,650,622 -153 1,959,244



		Amount in BDT	Amount in BDT	Amount in INR	Amount In INR
	The state of the s	For the year		For the year	
		Ended Mar-	For the year	Ended Mar-	For the yea
	Particulars	2024	Ended Mar-2025	2024	Ended Mar-202
21	Revenue From Operations				
	Value Added Service Revenue				
	Sale of Goods		BANTARI TAR	Marinet Colo	
				All for a place - soft	and the state of
22	Other Income				
	Interest Income				
	Bank Deposits	A VELLETY		A N	
	Other Non Operating Income			- I	
	provisions and unclaimed balances written back (Ne		1,142,037	2,049,391	830,364 830,364
		2,670,599	1,142,037	2,049,391	830,30
23	Purchases of Stock In Trade	Karatan kara		William R. Fr. 12	
	Purchases of Stock in Trade				The North Control
		gar gradera Kia	1 1 1 - 1	The section of the	- 14 Me - 14 -
24	Changes in inventories of finished goods, Stock in	Trade and Work I	n Progress	In Property !	tukasa ti
	Inventories at beginning of year	Charles and	Land of		
	Traded Goods	ALPENDACE S			19 10 10 10 10 10
		rich (Alement de E.	ton the second	11 10gaz-	。 (李红色) 为• r
25	Connctivity and Content Cost	To Say State Service	The section has a		. Allege in
	Value Added Service Charges		Agreed Vancing		
		Variation Commence	a In particular in the	8.00 for 20 - 200	a Terrarea 📲
26	Employee Benefits Expense	are see all years		, agg 1 4 1985gg	ALM STARLEY
	Salary, Wages & Bonus	601,912	621,912	461,901	452,186
		601,912	621,912	461,901	452,186
2	7 Finance costs	len i Francis I sur	No. 1 (1)		MARKET
	Interest Cost	Physical Park			
	Interest	MASSIE LA	#### -		
		April of the second	production of the second	7 5 - ST	ng interpretation and
2	5 Depreciation and amortization expense	ATT IN L.	The state of the	Mary Mary Mary	LE REAL PARTIES
	Depreciation of property plant and equipment		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	alti Lol Will	totals) 5
		Alter and 😉	articles.	Apr 101 -02	and the second
2	6 Other Expenses	A distant	11/1/2005	Physical Company	
	Rates & Taxes	52,030	8,102,954	39,927	5,891,576
	Repairs and maintenance		. // Williams		
	a. Others		2,200		1,600
in the	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	The second secon	49,880	47,261
	Printing and stationary	5,110		3,921	
	Miscelleneous Expenses	53,163	37,940	40,796	27,586
A. F.		773,358	8,625,207	593,467	6,271,301
	27 Current Tax		W. Charles	Property of	e de la train
	Current period	356,216		273,357	
	- for earlier years	4,456,823		3,420,121	
12		4,813,039	a treatment a - t	3,693,478	1.770 . * P. 1. *

