Digispice Nepal Private Limited Balance Sheet as at 31st March 2020

Asets Property, John and equipment Property, John and Property, John Ander Prop	Particulars	Notes	As at 31 March 2020 NPR
Property, plant and equipment - Copital work in progress - Other intanoible assets - Intanoible assets - (ii) Loans - (ii) Other financial assets - (iii) Other financial assets - Other assets - Ion current tax assets 195,769 Other assets 199,758,994 (i) Other finan	Assets		
Capital work in progress	Non-current assets		
Capital work in progress	Property plant and equipment		-
Other intancible assets - Financial assets - Financial assets - (ii) Other financial assets - (iii) Other financial assets - Deferred tax assets - Total non-current assets 195,769 Other assets - Total non-current assets 195,769 Current assets - Financial assets - (iii) Cash and cash equivalents 195,769 Current assets - Financial assets - (iii) Cash and cash equivalents 19,5769 (iii) Cash and cash equivalents 11,187,008 (v) Dans - (vi) Other financial assets 6,846,963 (vi) Other financial assets 2127,615,955 Total current assets 122,761,26,955 Total equity 53,797 Non-current liabilities - (ii) Other financial liabilities - (iii) Cher financial liabilities - <td></td> <td></td> <td>-</td>			-
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Financial assets.(i) Investments.(ii) Other financial assets.Deferred tax assets.Non current tax assets.Total non-current assets.Inventories.Financial assets.(ii) Cash and cash equivalents.(iii) Cash and cash equivalents.(ivi) Other financial assets.(ivi) Cash and cash equivalents.(ivi) Other financial assets.(vi) Cash and cash equivalents.(vii) Other financial assets.(vii) Other financial assets.(viii) Other financial assets.(viii) Other financial assets.(vii) Other financial assets.(viii) Other financial assets.(viii) Other financial assets.(viii) Other financial assets.Incla urrent assets.Incla urrent assets.Incla urrent assets.Incla assets.Other equity.Other equity.Other equity.Other equity.Other equity.Other financial liabilities.(ii) Other financial liabilities.(iii) Other financial liabilities.(iii) Other financial liabilities.(iii) Other fin			-
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(ii) Other financial assets - Deferred tax assets - Non current tax assets 195,769 Other assets 195,769 Current assets 195,769 Inventories - Financial assets - (ii) Tade receivables 109,582,994 (iii) Cash and cash equivalents 11,187,008 (vi) Dans - (vii) Other financial assets - (viii) Cash and cash equivalents 11,187,008 (vi) Lons - (vi) Other financial assets - (vii) Other financial assets - (viii) Cash and cash equivalents - (vi) Lons - (vi) Other financial assets - (vi) Other financial assets - (vi) Cash assets 2127,615,955 Total current assets 127,612,812,734 Equity and liabilities - Financial liabilities - (i) Other financial liabilities - (ii) Other financial liabilities - (i) Other financial liabilities - (i) Other financia			_
(iii) Other financial assets - Deferred tax assets 195,769 Other assets 195,769 Other assets 195,769 Current assets 195,769 Inventories - Financial assets - (i) Trude receivables 109,582,994 (iii) Trade receivables 109,582,994 (iii) Trade receivables 109,582,994 (iii) Trade receivables 11,187,008 (iv) Bank balance other than (iii) above - (v) Loans 6,846,963 Other assets - (vi) Other financial assets 6,846,963 Other assets - Total current assets 127,616,965 Total current assets 127,812,734 Equity and liabilities - Equity and liabilities - Financial liabilities - (i) Other financial liabilities - Financial liabilities - Other equity 853,797 Non-current liabilities - Financial liabilities - Other inbibilities -			_
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Other assets - Total non-current assets - Inventories - Financial assets - (ii) Trade receivables 109,582,994 (iii) Cash and cash equivalents 111,187,008 (iv) Bank balance other than (iii) above - (v) Dans - (v) Other financial assets 6,846,963 Other reactivables - Total current assets - Total current assets - Total current assets 127,616,965 Total current assets 127,616,965 Total current assets - Total equity 853,797 Non-current liabilities - Equity share capital - Other equity 853,797 Non-current liabilities - Financial liabilities - Other financial liabilities - Other requity 853,797 Non-current liabilities - Other financial liabilities - <td< td=""><td></td><td></td><td>105 760</td></td<>			105 760
Total non-current assets 195,769 Current assets - Investments - (i) Trote cerviables 109,582,994 (ii) Cash and cash equivalents 109,582,994 (iii) Cash and cash equivalents 11,187,008 (iv) Loars - (vi) Loars - (vi) Loars - Statistical assets - (vi) Loars - (vi) Other financial assets - Other assets - Total current assets - Total current assets - Total current assets - Cutter capital - Cutter capital - Other capital - Current liabilities - Financial liabilities - Cutter capital - (i) Borrowings - (ii) Borrowings - (iii) Cher financial liabilities - Total equity - Porvisions - (i) Borrowings - (ii) Borrowings - <td></td> <td></td> <td>195,709</td>			195,709
Current assets - Inventories - Financial assets - (i) Trade receivables 109,582,994 (ii) Cash and cash equivalents 11,187,008 (ii) Bank balance other than (iii) above - (v) Dans - (vi) Other financial assets 6,846,963 Other financial assets - Asset classified as held for sale - Total current assets - Asset classified as held for sale - Total current assets - Reuity - Equity share capital - Other eaulty 853,797 Total equity 853,797 Total equity 853,797 Non-current liabilities - Financial liabilities - Other eaulty - Non-current liabilities - Financial liabilities - Other inacial liabilities - Other inacial liabilities - Other inacial liabilities - Other inacial liabilities - Other ina			105 760
Inventories	Total non-current assets		195,769_
Inventories	Current accets		
Financial assets - (1) True eccivables 109,582,994 (ii) Trade receivables 11,187,008 (iii) Cash and cash equivalents 11,187,008 (iv) Bank balance other than (iii) above - (v) Loans - (vi) Other financial assets 6,846,963 Other assets - Asset classified as held for sale - Total current assets 1227,616,965 Total current assets 1227,616,965 Total current iabilities - Equity and liabilities - Equity share capital - Other equity 853,797 Non-current liabilities - Financial liabilities - (i) Other financial liabilities - Other equity 853,797 Non-current liabilities - (ii) Other financial liabilities - Financial liabilities - Other liabilities - (ii) Other financial liabilities - (i) Borrowings - (ii) Other financial liabilities - Other li			
(i) Investments-(ii) Trade receivables109,582,994(iii) Cash and cash equivalents11,187,008(iv) Bank balance other than (iii) above-(v) Loans-(vi) Other financial assets6,846,963Other assets-Asset classified as held for sale-Total current assets127,616,965Total assets127,616,965Total assets127,812,734Equity and liabilities-Equity share capital-Other equity853,797Non-current liabilities-Financial liabilities-Financial liabilities-Financial liabilities-Financial liabilities-Current liabilities-Current liabilities-(ii) Other financial liabilities-(iii) Other financial liabilities-Other liabilities-Other liabilities-Other liabilities-(iii) Other financial liabilities-Other liabilities-(ii) Other financial liabilities-(iii) Other financial liabilities-Other liabilities-(ii) Other financial liabilities-(iii) Other financial liabilities-<			-
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Total assets 127,812,734 Equity and liabilities - Equity share capital - Other equity 853,797 Total equity 853,797 Non-current liabilities - Financial liabilities - (i) Borrowings - (ii) Other financial liabilities - Provisions - Deferred tax liabilities - Other liabilities - Total non-current liabilities - Current liabilities - (i) Borrowings - (ii) Trade payables - - total outstanding dues of micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - <			127.616.065
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Equity - Cutre capital - Other equity 853,797 Total equity 853,797 Non-current liabilities 853,797 Financial liabilities 853,797 Non-current liabilities - (i) Borrowings - Other financial liabilities - Provisions - Deferred tax liabilities - Total non-current liabilities - Current liabilities - Financial liabilities - Current liabilities - (i) Borrowings - (i) Borrowings - (ii) Other financial liabilities - (iii) Trade payables - - total outstanding dues of micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of cre	Fauity and liabilities		
Equity share capital - Other equity 853,797 Total equity 853,797 Non-current liabilities 853,797 Financial liabilities - (i) Other financial liabilities - Provisions - Deferred tax liabilities - Other liabilities - Total non-current liabilities - Current liabilities - Total non-current liabilities - Current liabilities - Financial liabilities - (ii) Trade payables - - total outstanding dues of micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - - Provisions - - Other liabilities - - - Provisions - - Other liabilities - - - Provisions - - Other			
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Financial liabilities - (i) Borrowings - (ii) Other financial liabilities - Provisions - Deferred tax liabilities - Other liabilities - Total non-current liabilities - Current liabilities - Financial liabilities - Current liabilities - Financial liabilities - (i) Borrowings - (i) Borrowings - (ii) Trade payables - - total outstanding dues of micro and small enterprises - - total outstanding dues of creditors other than micro and small enterprises - (iii) Other financial liabilities - Provisions - Other liabilities - Other liabilities - Total current liabilities 2,686,125 Total current liabilities 126,958,937	Non-current liabilities		
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Deferred tax liabilities-Other liabilities-Total non-current liabilities-Current liabilities-Financial liabilities-(i) Borrowings-(ii) Trade payables total outstanding dues of micro and small enterprises total outstanding dues of creditors other than micro and small enterprises124,272,812(iii) Other financial liabilities-Provisions-Other liabilities-Total current liabilities126,958,937			-
Total non-current liabilities-Current liabilities-Financial liabilities-(i) Borrowings-(ii) Trade payables total outstanding dues of micro and small enterprises total outstanding dues of creditors other than micro and small enterprises124,272,812(iii) Other financial liabilities-Provisions-Other liabilities-Total current liabilities126,958,937	Deferred tax liabilities		-
Current liabilitiesFinancial liabilities(i) Borrowings-(ii) Trade payables total outstanding dues of micro and small enterprises total outstanding dues of creditors other than micro and small enterprises124,272,812(iii) Other financial liabilities-Provisions-Other liabilities-Total current liabilities126,958,937	Other liabilities		
Financial liabilities(i) Borrowings-(ii) Trade payables total outstanding dues of micro and small enterprises total outstanding dues of creditors other than micro and small enterprises124,272,812(iii) Other financial liabilities-Provisions-Other liabilities2,686,125Total current liabilities126,958,937	Total non-current liabilities		
Financial liabilities(i) Borrowings-(ii) Trade payables total outstanding dues of micro and small enterprises total outstanding dues of creditors other than micro and small enterprises124,272,812(iii) Other financial liabilities-Provisions-Other liabilities2,686,125Total current liabilities126,958,937			
(i) Borrowings-(ii) Trade payables total outstanding dues of micro and small enterprises total outstanding dues of creditors other than micro and small enterprises124,272,812(iii) Other financial liabilities-Provisions-Other liabilities2,686,125Total current liabilities126,958,937			
 (ii) Trade payables total outstanding dues of micro and small enterprises total outstanding dues of creditors other than micro and small enterprises 124,272,812 (iii) Other financial liabilities Provisions Other liabilities Total current liabilities 126,958,937 			
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(iii) Other financial liabilities - Provisions - Other liabilities 2,686,125 Total current liabilities 126,958,937			-
Provisions - Other liabilities 2,686,125 Total current liabilities 126,958,937			124,272,812
Other liabilities 2,686,125 Total current liabilities 126,958,937			-
Total current liabilities 126,958,937			-
Total equity and liabilities127,812,734			
	Total equity and liabilities		<u> </u>

Digispice Nepal Private Limited Statement of Profit and Loss for the period ended 31st March 2020

Other income 26, Total Income 26, Expenses Cost of goods and services procured	
Other income	
Total Income 26, Expenses Cost of goods and services procured	26,636,002
Expenses Cost of goods and services procured	-
Cost of goods and services procured	5,636,002
(Increase) / Decrease in inventories of procured goods	
	25,081,606
Employee benefits expense	-
Finance costs	-
Depreciation and amortisation expense	-
Other expenses	416,000
	5,497,606
	L,138,396
Exceptional items	-
	L,138,396
Tax expense:	
(1) Current tax	284,599
(2) Deferred tax credit	-
(3) Income tax adjustments for earlier years	
•	<u>284,599</u> 853,797
Profit/(loss) for the year	

Digispice Nepal Private Limited Statement of changes in equity for the period ended 31 March 2020

A : Equity share capital

(Amount In Number of shares NPR

Balance as at 31 March 2020

B : Other equity

For the year ended March 31, 2020		-					(Amount in NPR
			Reserves and Surplus				
Particulars	Trust Shares (Refer note 44)	Capital reserve on Amalgamation (i)	Share Based Payment Reserve (ii)	Capital Redemption Reserve (iii)	General Reserve	Retained Earnings	Total
As at April 01, 2019			-	-	-	Lannings	Total
Profit/(Loss) for the year	-	-	-	-	-	853,797	853,797
Other comprehensive income (net of tax)	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-	853,797	853,797
ESOP Outstanding#	-	-	-	-	-	-	-
As at March 31, 2020	-	-	-	-	-	853,797	853,797

Digispice Nepal Private Limited Notes to the financial statements for the Period ended 31 March 2020

9	Others- financial assets	Non current As at 31 March 2020 NPR	Current As at 31 March 2020 NPR
	Unsecured, considered good Receivable from related party		
	Rent and other receivable	-	-
	Income accrued but not billed	-	6,846,963
		-	6,846,963
	Unsecured, considered doubtful		
	Interest accrued on inter-corporate loans to related party	-	-
	Rent and other receivables - from related party	-	-
	Rent and other receivables - from others		<u> </u>
	Allowances for bad & doubtful		
	Interest accrued on inter-corporate loans to related party Rent and other receivables - from related party	-	-
	Rent and other receivables - from others	-	-
		-	-
		-	6,846,963
10	Trade receivables	As at 31 March 2020	

	51 March 2020
Trade receivables	109,582,994
Receivables from related parties	
Less: allowance for doubtful debts	
	109,582,994
Conjugation considered and	
Secured, considered good	-
Unsecured, considered good	109,582,994
Doubtful	-
	109,582,994
Allowance for doubtful debts	-
	109,582,994
Cash and cash equivalents	As at 31 March 2020
Balance with hanks :	

11,187,008 -11,187,008

Balance with banks : On current accounts Cash on hand Deposit with original maturity of less than three months

11

Digispice Nepal Private Limited Notes to the financial statements for the Period ended 31 March 2020

13 Non current tax assets

17 Borrowings

Advance income-tax (net of provision for taxation)

As at		
31 March 2020		
195,769		
195,769		

Borrowings	Non current As at 31 March 2020	Current As at 31 March 2020
Secured Secured (in the secured secured) (repayable on demand)	-	-
verdraft limit from bank (repayable on demand)	-	-
	-	-
nsecured		
ans from related party	-	-
terest free loan and advances from others repayable on demand		-
	-	-
		-

18 Trade payables

Trade payables (refer note 47 for details of due to micro and small enterprises) -Due to Micro and Small Enterprises -Due to Other than Micro and Small Enterprises Trade payable to related parties

As at 31 March 2020

124,272,812 124,272,812

21 Other liabilities

Indirect taxes and duties payable Provision for Income tax

Non current	Current
As at	As at
31 March 2020	31 March 2020
-	2,401,526
-	284,599
-	2,686,125

Digispice Nepal Private Limited Notes to the financial statements for the Period ended 31 March 2020

Notes	Particulars	For the period ended 31 March 2020 NPR
22	Revenue from services	
	Sale of hardware and software solution	-
	Sales/rendering of services	26,636,002 26,636,002
26	Cost of services rendered	
	Value added service charges	25,081,606 25,081,606
30	Other expenses Loss on foreign exchange fluctuation (net)	
	Rent*	140,000
	Rates and taxes	14,000
	Electricity charges	12,000
	Networking Expenses	244,000
	Miscellaneous expenses	6,000
		416,000