DigiSpice Ghana Ltd. (Formerly know as Spice VAS Ghana Ltd.)
Balance Sheet as at March 31, 2026

	Notes	As at 31 Mar 2026 GHS	As at 31 Mar 2026 SGD	As at 31 Mar 2025 GHS	As at 31 Mar 2025 SGD
Assets					
Non-current assets					
Property, plant and equipment	3	-	-	-	-
Capital work in progress	3	-	-	-	-
Investment property	4	-	-	-	-
Goodwill	5	-	-	-	-
Other Intangible assets	5				
Financial assets					
Investments	6	-	-	-	-
Loans	7	-57,74,411	-6,77,454	-79,62,614	-6,86,059
Other financial assets	8	-	-	-	-
Deferred tax assets		-	-	-	-
		-57,74,411	-6,77,454	-79,62,614	-6,86,059
Current assets					
Financial assets					
Trade receivable		-	-	-	-
Cash and cash equivalents		10,07,275	1,18,174	42,30,135	3,64,468
Loans					
Other financial assets		-	-	-	-
Current tax assets (Net)		10,29,237	1,20,750	9,42,601	81,215
Other Current assets		2,55,684	29,997	1,45,190	12,510
		22,92,196	2,68,920	53,17,926	4,58,193
		-34,82,215	-4,08,534	-26,44,688	-2,27,866
EQUITY AND LIABILITIES					
Equity					
Equity Share Capital		1,07,200	73,545	1,07,200	73,545
Other Equity		-38,90,288	-5,17,377	-37,68,210	-3,88,978
Equity attributable to owners of S GIC Pte Ltd		-37,83,088	-4,43,832	-36,61,010	-3,15,433
Non Controlling Interest					
		-37,83,088	-4,43,832	-36,61,010	-3,15,433
Non Current Liabilities					
Financial Liabilities					
Borrowing		-	-	-	-
		-	-	-	-
Current Liabilities					
Financial Liabilities					
Borrowings		-	-	-	-
Trade payables		3,00,035	35,200	10,15,261	87,475
Other Financial Liabilities		-1	-0	-1	-0
Other Current Liabilities		836	98	1,060	91
		3,00,870	35,298	10,16,320	87,566
Total		-34,82,218	-4,08,534	-26,44,690	-2,27,866

Statement of Profit and Loss for the year ended March 31, 2026

Particulars	Note No	For the year ended March 31, 2026 GHS	For the year ended March 31, 2026 SGD	For the year ended March 31, 2025 GHS	For the year ended March 31, 2025 SGD
Revenue from operations		-	-	-	-
Other income		**3,61,976**	**40,911**	**9,16,456**	**81,191**
Total Income (1 + 2)		**3,61,976**	**40,911**	**9,16,456**	**81,191**
Expenses:					
Purchase of traded goods					
Operating Expenses		-	-	-	-
Employee benefit expense		-	-	-	-
Depreciation and amortization expense		-	-	-	-
Other expenses		**4,84,054**	**54,708**	**8,40,522**	**74,463**
Total expenses		**4,84,054**	**54,708**	**8,40,522**	**74,463**
Profit before exceptional items and tax		**-1,22,078**	**-13,797**	**75,934**	**6,727**
Profit before tax		**-1,22,078**	**-13,797**	**75,934**	**6,727**
Income tax expense:					
(1) Current tax		-	-	**14,238**	**1,261**
(2) Deferred tax		-	-	-	-
Income tax adjustments for earlier years		-	-	**2,01,000**	**17,807**
Profit (Loss) for the year		**(1,22,078)**	**-13,797**	**-1,39,304**	**-12,341**
Profit (Loss) for the year		**(1,22,078)**	**(13,797)**	**(1,39,304)**	**(12,341)**

Statement of change in Equity for the year ended March 31, 2026

	As at 31 Mar 2026	As at 31 Mar 2026	As at 31 Mar 2025	As at 31 Mar 2025
a. Equity Share Capital:	**No. of shares**	**SGD**	**No. of shares**	**SGD**
Equity share of GHS 1 each issued, subscribed and fully paid up				
At the beginning of the year/period	**1,07,200**	**73,545**	**1,07,200**	**73,545**
Issue of share capital	-	-	-	-
Outstanding at the end of the year/period	**1,07,200**	**73,545**	**1,07,200**	**73,545**

Notes to the financial statements for the year ended March 31, 2026

	As at 31 Mar 2026 GHS	As at 31 Mar 2026 SGD	As at 31 Mar 2025 GHS	As at 31 Mar 2025 SGD
4 **Investment property**				
Opening balance	-	-	-	-
Additions	-	-	-	-
Closing balance	-	-	-	-

	Mar 31, 2026 GHS	Mar 31, 2026 SGD	Mar 31, 2025 GHS	Mar 31, 2025 SGD
5 **Goodwill**				
Goodwill	-	-	-	-
	-	-	-	-

	Mar 31, 2026 GHS	Mar 31, 2026 SGD	Mar 31, 2025 GHS	Mar 31, 2025 SGD
6 **Investments**				
Unquoted equity shares				
Investment in BEO	-	-	-	-
	-	-	-	-

	Mar 31, 2026 GHS	Mar 31, 2026 SGD	As at 31 Mar 2025 GHS	As at 31 Mar 2025 SGD
7 **Loans**				
Unsecured, considered good				
Advances to related parites	**-57,74,411**	**-6,77,454**	**-79,62,614**	**-6,86,059**
	-57,74,411	**-6,77,454**	**-79,62,614**	**-6,86,059**

	As at 31 Mar 2026 GHS	As at 31 Mar 2026 SGD	As at 31 Mar 2025 GHS	As at 31 Mar 2025 SGD
8 **Other financial assets**				
Security deposits	-	-	-	-
	-	-	-	-
Current	-	-	-	-
Non-Current	-	-	-	-
	-	-	-	-
Unbilled revenue	-	-	-	-
	-	-	-	-
Current	-	-	-	-
Non-Current	-	-	-	-
	-	-	-	-
Advances recoverable in cash or kind	-	-	-	-
	-	-	-	-
Current	-	-	-	-
Non-Current	-	-	-	-
	-	-	-	-
Total Current	-	-	-	-
Total Non-Current	-	-	-	-
	-	-	-	-
9 **Deferred tax assets**				
Due to depreciation	-	-	-	-
	-	-	-	-
10 **Other current assets**				
Advances recoverable in cash or kind	-	-	-	-
Prepaid expenses	-	-	-	-
	-	-	-	-
Current				
9 **Trade receivables**				
Trade receivables	-	-	-	-
Receivable from other related parties	-	-	-	-
Total Trade Receivable	-	-	-	-
Break-up of security details:				
Trade receivables				
Secured,considered good	-	-	-	-
Unsecured,considered good	-	-	-	-
Doubtful	**2,14,934**	**25,216**	**2,14,934**	**18,519**
Total	**2,14,934**	**25,216.06**	**2,14,934.00**	**18,518.71**
Impairment Allowance				
Unsecured,considered good				
Doubtful	**2,14,934**	**25,216**	**2,14,934**	**18,519**
	2,14,934	**25,216**	**2,14,934**	**18,519**
Total trade receivables	-	-	-	-

10 **Cash Bank Balances**				
Balance with banks:				
- in current accounts	**10,07,275**	**1,18,174**	**42,30,135**	**3,64,468**
Cash on hand	-	-	-	-
	10,07,275	**1,18,174**	**42,30,135**	**3,64,468**
11 **Current Tax Asset (Net)**				
Advance income-tax	**10,29,237**	**1,20,750**	**9,42,601**	**81,215**
	10,29,237	**1,20,750.08**	**9,42,601.00**	**81,214.50**
Provision for taxation	-	-	-	-
	-	-	-	-
	10,29,237	**1,20,750**	**9,42,601**	**81,215**
12 **Other current assets**				
Advances recoverable in cash or kind	-	-	-	-
Prepaid expenses	-	-	-	-
	2,55,684	**29,997**	**1,45,190**	**12,510**
13 **Equity share capital and other equity**				
13(a) Equity Share capital				
Share capital	**1,07,200**	**73,545**	**1,07,200**	**73,545**
	1,07,200	**73,545**	**1,07,200**	**73,545**
13(b) Other equity				
Retained earnings				
i)Retained earnings	**-38,90,288**	**-1,19,715**	**-37,68,210**	**-1,05,917**
ii)items of OCI	-	**-3,97,662**	-	**-2,83,060**
	-38,90,288	**-5,17,377**	**-37,68,210**	**-3,88,978**
i)Retained earnings				
Opening balance	**-37,68,210**	**-1,05,917**	**-36,28,906**	**-93,576**
Net profit/(loss) for the year	**(1,22,078)**	**(13,797)**	**(1,39,304)**	**(12,341)**
Items of OCI recognised directly in retained earnings				
	-38,90,288	**-1,19,715**	**-37,68,210**	**-1,05,917**
ii)items of OCI				
Foreign currency translation reserve				
Opening balance				
Add: Translation Reserve				
Add: exchange differences arising during the period/year				
Closing balance	-	**-3,97,662**	-	**-2,83,060**
14 **Deferred tax liabilities**				
Due to depreciation	-	-	-	-
	-	-	-	-
14 **Borrowings**				
Unsecured				
Interest free loan from related parties repayable on demand	-	-	-	-
	-	-	-	-
15 **Trade payables**				
Trade payables	**3,00,035**	**35,200**	**10,15,261**	**87,475**
Trade payables to related parties	-	-	-	-
	3,00,035	**35,200**	**10,15,261**	**87,475**
16 **Other Financial liabilities**				
Payable towards capital goods	-	-	-	-
Employee related payables	**-1**	**-0**	**-1**	**-0**
	-1	**-0**	**-1**	**-0**

17 **Other current liabilities**				
Advances from customers	-	-	-	-
TDS Payable	**-658**	**-77**	**-434**	**-37**
Sales tax/Vat payable	**1,494**	**175**	**1,494**	**129**
	836	**98**	**1,060**	**91**
18 **Revenue from operations:**				
Sales of traded goods	-	-	-	-
Sales of services	-	-	-	-
	-	-	-	-
19 **Other Income:**				
Interest income on	-	-	-	-
Bank deposits	**3,61,976**	**40,911**	**74,350**	**6,587**
Unspent liabilities written back	-	-	**8,42,106**	**74,604**
	3,61,976	**40,911**	**9,16,456**	**81,191**
20 **Operating Expenses**				
Value added service charges	-	-	-	-
	-	-	-	-
21 **Employee benefit expense**				
Salaries,wages and bonus	-	-	-	-
Contribution to provident and other funds	-	-	-	-
Staff welfare expenses	-	-	-	-
Leave Encashment	-	-	-	-
	-	-	-	-
22 **Depreciation and amortization expense**				
Depreciation of property, plant and equipment	-	-	-	-
Amortization of intangible assets	-	-	-	-
	-	-	-	-
23 **Other expenses**				
Electricity and water	-	-	-	-
Rent	-	-	-	-
Rates and taxes	-	-	-	-
Insurance	-	-	-	-
Computers and others	-	-	-	-
Advertising and sales promotion	-	-	-	-
Travelling and conveyance	-	-	-	-
Communication costs	-	-	-	-
Legal and professional fees	**4,74,780**	**53,660**	**7,77,432**	**68,874**
Interest on late payment	-	-	-	-
Payment to auditors	**-12,155**	**-1,374**	**65,000**	**5,758**
Provision for doubtful debts and advances	-	-	**-2,174**	**-193**
Exchange difference(net)	-	-	-	-
Miscellaneous expenses	**21,429**	**2,422**	**264**	**23**
	4,84,054	**54,708**	**8,40,522**	**74,463**
Payment to Auditors				
As auditors:				
Audit fee	**-12,155**	**-1,374**	**65,000**	**5,758**
Tax audit fees	-	-	-	-
Limited review	-	-	-	-
	-12,155	**-1,374**	**65,000**	**5,758**