

PT Spice Digital Indonesia
Balance Sheet as at March 31, 2026

	Notes	As at 31 Mar 2026 IDR	As at 31 Mar 2026 SGD	As at 31 Mar 2025 IDR	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	-	-	-	-
Other financial assets	8	-	-	-	-
Deferred tax assets		-	-	-	-
Other non current Assets		-	-	-	-
		-	-	-	-
Current assets					
Financial assets					
Trade receivable		-	-	-	-
Cash and cash equivalents		38,67,27,856	30,938	58,76,73,542	47,014
Loans					
Other financial assets		-	-	-	-
Current tax assets (Net)		-1,77,31,32,769	-1,41,851	-1,79,03,01,121	-1,42,175
Other Current assets		-	-	-	-
		-1,38,64,04,912	-1,10,913	-1,20,26,27,579	-95,161
		-1,38,64,04,912	-1,10,913	-1,20,26,27,579	-95,161
EQUITY AND LIABILITIES					
Equity					
Equity Share Capital		2,50,00,00,000	2,64,983	2,50,00,00,000	2,64,983
Other Equity		-12,87,65,22,789	-10,95,106	-12,69,27,45,455	-10,79,354
Equity attributable to owners of S GIC Pte Ltd		-10,37,65,22,789	-8,30,123	-10,19,27,45,455	-8,14,371
Non Controlling Interest					
		-10,37,65,22,789	-8,30,123	-10,19,27,45,455	-8,14,371
Non Current Liabilities					
Financial Liabilities					
Borrowing		-	-	-	-
Other financial liabilities		-	-	-	-
Provisions		-	-	-	-
Deferred tax liabilities		-	-	-	-
Employee benefit obligations		94,82,390	759	94,82,390	759
		94,82,390	759	94,82,390	759
Current Liabilities					
Financial Liabilities					
Borrowings		-	-	-	-
Trade payables		8,97,56,96,487	7,18,056	8,97,56,96,487	7,18,056
Other Financial Liabilities		49,39,000	395	49,39,000	395
Other Current Liabilities		-	-	-	-
		8,98,06,35,487	7,18,451	8,98,06,35,487	7,18,451
Total		-1,38,64,04,912	-1,10,913	-1,20,26,27,578	-95,161

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

Particulars	Note No	For the year ended March 31, 2026	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2025
		IDR	SGD	IDR	SGD
Revenue from operations		-	-	-	-
Other income		3,92,486	33	21,23,303	178
Total Income (1 + 2)		3,92,486	33	21,23,303	178
Expenses:					
Purchase of traded goods		-	-	-	-
Operating Expenses		-	-	-	-
Employee benefit expense		-	-	-	-
Depreciation and amortization expense		-	-	-	-
Other expenses		18,41,69,819	15,399	1,28,06,269	141
Total expenses		18,41,69,819	15,399	1,28,06,269	141
Profit before exceptional items and tax		-18,37,77,333	-15,366	-1,06,82,966	37
Exceptional items		-	-	-	-
Profit before tax		-18,37,77,333	-15,366	-1,06,82,966	37
Income tax expense:					
(1) Current tax		-	-	-	-
(2) Deferred tax		-	-	-	-
Income tax adjustments for earlier years		-	-	-	-
Profit (Loss) for the year		-18,37,77,333	-15,366	-1,06,82,966	37
(Loss) attributable to Minority Shareholders		-	-	-	-
Profit (Loss) for the year		-18,37,77,333	-15,366	-1,06,82,966	37
Other Comprehensive Income					
Forex on Long Term Loan Given		-	-	-	-
Tax on above		-	-	-	-
Total		-	-	-	-
Other Comprehensive Income attributable to Minority Shareholders		-	-	-	-
Other Comprehensive Income attributable to the shareholders of the Parent Company		-	-	-	-
Total Comprehensive Income for the year (Comprising Profit (Loss) and Other Comprehensive Income for the year)		-	-	-	-

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 IDR 1 each issued, subscribed and fully paid up				
At the beginning of the year/period	2,50,00,00,000	2,64,983	2,50,00,00,000	2,64,983
Issue of share capital	-		-	
Outstanding at the end of the year/period	2,50,00,00,000	2,64,983	2,50,00,00,000	2,64,983
Equity Component of Other Financial Instruments				
Reserve & Surplus				
a) Retained Earning-Opening				
Less: Share of (Loss) brought forward moved to minority from majority				
b) Retained Earning-During the year				
d) Foreign Currency Monetary Item Translation Difference Account				
	-	-	-	-
Items of Other Comprehensive Income				
Forex on Long Term Loan Given				
Exchange Differences on translating the financial statements of a foreign operation				
	-	-	-	-
Total	-	-	-	-

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

	As at 31 Mar 2026 IDR	As at 31 Mar 2026 SGD	As at 31 Mar 2025 IDR	As at 31 Mar 2025 SGD
4 Investment property				
Opening balance	-	-	-	-
Additions	-	-	-	-
Closing balance	-	-	-	-
Depreciation and impairment				
Opening balance	-	-	-	-
Additions	-	-	-	-
Closing balance	-	-	-	-
Net Block				
At 1 April 2025	-	-	-	-
At 31 March 2026	-	-	-	-
	31 Mar 2026 IDR	31 Mar 2026 SGD	31 Mar 2025 IDR	31 Mar 2025 SGD
5 Goodwill				
Goodwill	-	-	-	-
	-	-	-	-
	31 Mar 2026 IDR	31 Mar 2026 SGD	31 Mar 2025 IDR	31 Mar 2025 SGD
6 Investments				
Unquoted equity shares				
Investment in BEO	-	-	-	-
Investment in SVA	-	-	-	-
Investment in PT Indonesia	-	-	-	-
Investment in SDN	-	-	-	-
Investment in SVK	-	-	-	-
Investment in SVU	-	-	-	-
Investment in SVG	-	-	-	-
Investment in SVT	-	-	-	-
Investment in RDC	-	-	-	-
Investment in Omnia	-	-	-	-
Investment in Smob	-	-	-	-
Investment in PT Solusi Pasti Indonesia	-	-	-	-
Investment in PT Jasa Digital Nusantara	-	-	-	-
Investment in SVZ	-	-	-	-
Investment in SDSA	-	-	-	-
	-	-	-	-
	As at 31 Mar 2026 IDR	As at 31 Mar 2026 SGD	As at 31 Mar 2025 IDR	As at 31 Mar 2025 SGD
7 Loans				
Unsecured, considered good				
Advances to related parties	-	-	-	-
	-	-	-	-
	As at 31 Mar 2026 IDR	As at 31 Mar 2026 SGD	As at 31 Mar 2025 IDR	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	53,64,49,694	42,916	53,64,49,694	42,916
Doubtful	-	-	-	-
Total	53,64,49,694	42,916	53,64,49,694	42,916
Impairment Allowance				
Unsecured,considered good				
Doubtful	53,64,49,694	42,916	53,64,49,694	42,916
	53,64,49,694	42,916	53,64,49,694	42,916
Total trade receivables	-	-	-	-
10 Cash Bank Balances				
Balance with banks:				
- in current accounts	38,67,27,856	30,938	58,76,73,542	47,014
Cash on hand	-	-	-	-
	38,67,27,856	30,938	58,76,73,542	47,014
11 Current Tax Asset (Net)				
Advance income-tax	-	-	-	-
	-	-	-	-
Provision for taxation	1,77,31,32,769	1,41,851	1,79,03,01,121	1,42,175
	1,77,31,32,769	1,41,851	1,79,03,01,121	1,42,175
	-1,77,31,32,769	-1,41,851	-1,79,03,01,121	-1,42,175
12 Other current assets				
Capital Advances	-	-	-	-
Advances recoverable in cash or kind	-	-	-	-
Prepaid expenses	-	-	-	-
Balances with statutory / government authorities	-	-	-	-
Prepaid rent	-	-	-	-
	-	-	-	-
13 Equity share capital and other equity				
13(a) Equity Share capital				
Share capital	2,50,00,00,000	2,64,983	2,50,00,00,000	2,64,983
Issued during the period	-	-	-	-
	2,50,00,00,000	2,64,983	2,50,00,00,000	2,64,983

13(b) Other equity				
Retained earnings				
i)Retained earnings	-12,87,65,22,789	-10,62,261	-12,69,27,45,456	-10,46,895
ii)items of OCI	0	-32,845	0	-32,459
	-12,87,65,22,789	-10,95,106	-12,69,27,45,455	-10,79,354
i)Retained earnings				
Opening balance	-12,69,27,45,456	-10,46,895	-12,68,20,62,490	-10,46,932
Net profit/(loss) for the year	-18,37,77,333	-15,366	-1,06,82,966	37
Items of OCI recognised directly in retained earnings				
	-12,87,65,22,789	-10,62,261	-12,69,27,45,456	-10,46,895
ii)items of OCI				
Foreign currency translation reserve				
Opening balance				
Add: Translation Reserve				
Add: exchange differences arising during the period/year				
Closing balance	0	-32,845	0	-32,459
Foreign Currency Monetary Item Translation Difference Account	-	-	-	-
14 Deferred tax liabilities				
Due to depreciation	-	-	-	-
	-	-	-	-
15 Employee benefit obligations				
Leave obligations	94,82,390	759	94,82,390	759
	94,82,390	759	94,82,390	759
14 Borrowings				
Unsecured				
Interest free loan from related parties repayable on demand	-	-	-	-
	-	-	-	-
15 Trade payables				
Trade payables	12,31,35,380	9,851	12,31,35,380	9,851
Trade payables to related parties	8,85,25,61,107	7,08,205	8,85,25,61,107	7,08,205
	8,97,56,96,487	7,18,056	8,97,56,96,487	7,18,056
16 Other Financial liabilities				
Payable towards capital goods	-	-	-	-
Employee related payables	49,39,000	395	49,39,000	395
	49,39,000	395	49,39,000	395
17 Other current liabilities				
Advances from customers	-	-	-	-
TDS Payable	-	-	-	-
Sales tax/Vat payable	-	-	-	-
Social security payables	-	-	-	-
Advances to related parties	-	-	-	-
	-	-	-	-
18 Revenue from operations:				
Sales of traded goods	-	-	-	-
Sales of services	-	-	-	-
	-	-	-	-
19 Other Income:				
Interest income on	-	-	-	-
Bank deposits	3,92,486	33	21,23,303	178
Others	-	-	-	-
Provision for doubtful debts written back	-	-	-	-
Rental Income	-	-	-	-
Unspent liabilities written back	-	-	-	-
Miscellaneous income	-	-	-	-
	3,92,486	33	21,23,303	178
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	-	-	-	-
Depreciation on investment property	-	-	-	-
Amortization of intangible assets	-	-	-	-
	-	-	-	-
23 Other expenses				
Electricity and water	-	-	-	-
Rent	-	-	-	-
Rates and taxes	-	-	1,11,13,725	-
Insurance	-	-	-	-
Repair and maintenance	-	-	-	-
Plant and machinery	-	-	-	-
Buildings	-	-	-	-
Computers and others	-	-	-	-
Advertising and sales promotion	-	-	-	-
Brokerage and commission	-	-	-	-
Travelling and conveyance	-	-	15,12,544	126
Communication costs	-	-	-	-
Legal and professional fees	18,41,69,819	15,399	-	-
Payment to auditors	-	-	-	-
Provision for doubtful debts and advances	-	-	-	-
Exchange difference(net)	-	-	-	-
Bad debts/advances written off	-	-	-	-
Provision for diminution in the value of Investmnet	-	-	-	-
Loss on disposal of tangible assets (net)	-	-	-	-
Interest on late payment	-	-	-	-
Miscellaneous expenses	-	-	1,80,000	15
	18,41,69,819	15,399	1,28,06,269	141
Payment to Auditors				
As auditors:				
Audit fee	-	-	-	-
Tax audit fees	-	-	-	-
Limited review	-	-	-	-
In other capacity:	-	-	-	-
Taxation matters	-	-	-	-
Company law matters	-	-	-	-
Other services (certification fee)	-	-	-	-
Reimbursement of expenses	-	-	-	-
	-	-	-	-