Digispice Nepal Private Limited Balance Sheet as at 31 Mar 2025				
Particulars	In NPR As at 31 Mar 2025	In NPR As at 31 March 2024	In INR As at 31 Mar 2025	In INR As at 31 March 2024
Assets				
Non-current assets				
Property, plant and equipment				
Capital work in progress				
Investment property				
Other intangible assets	of file to the second to be			
Intangible assets under development				
Investment in associate and a joint venture				
Financial assets				
(i) Investments				
(ii) Loans				
(iii) Other financial assets				
Deferred tax assets				
Non current tax assets	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	293,640		181,273
Other assets				
Total non-current assets	okula – Sjed Nejery ≓ yer8erMi	293,640	मुद्रस्यक्र स्ट्राइनेस्टार स्ट्राइन्ड्रिया । १९५३ - १९५४ - १५८३ -	181,273
	Chicago City Palestantia	METAL STATISTICAL ACTOR	A. S. M. T. S. S. P. S. M.	The state of the state of the
Current assets		State of the Paris of the Carlo		
Financial assets			f for 18 1 4 1 200 and the	
(i) Investments			provide about the second	40.00
(ii) Trade receivables	(0)	(0)	(0.00)	(0.00)
(iii) Cash and cash equivalents	110,699,649	107,157,309	68,230,836	66,151,422
(iv) Bank balance other than (iii) above	alika da kata bata ka k	n alle the same		4 221
(v) Loans	7,000	7,000	4,315	4,321
(vi) Other financial assets		in a site in the	9, 1, 4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	2,065,784
Other assets	2,011,108	3,346,321	1,239,567	68,221,527
Total current assets	112,717,757	110,510,630	69,474,717	68,402,800
Total assets	112,717,757	110,804,270	69,474,717	00,402,000
Equity and liabilities				Mr. de la companya de
Equity				
Equity share capital	5,000,000	5,000,000	3,125,000	3,125,000
Other equity	(11,286,063)	(13,501,831)	(6,999,478)	(8,373,435)
Total equity	(6,286,063)	(8,501,831)	(3,874,478)	(5,248,435)
	Hadista Makadi addi.			
Non-current liabilities	Sant (1) 4 V. S.		[M. [1] [1] [1] [1] [1] [1] [1] [1] [1] [1]	
Financial liabilities	tpec Waller spilled tw			
(i) Borrowings		North Wale file		All March 1995
(ii) Other financial liabilities				
Provisions			(re) situation and the situation of the	
Deferred tax liabilities				
Other liabilities		all little and the decident	production of the state of the	TATAL
Total non-current liabilities	er in production to a pro- dire	ntitotista a eta periologica a	Takan - Amarika Amarika Siran - Ali Panda Ba	
	the first that the		a chaire dha bhliann i seach	
Current liabilities		Section 1985 Company		
Financial liabilities				ticky states in a second
(i) Borrowings				
(ii) Trade payables				
- total outstanding dues of micro and small enterprises	110 026 247	119,305,611	73,307,607	73,650,933
- total outstanding dues of creditors other than micro and small enter;	118,936,347	113,503,611	73,507,607	73,030,333
(iii) Other financial liabilities	YMPATER TO THE			
Provisions	- 	489	41,588	302
Other liabilities	67,474	119,306,101	73,349,195	73,651,235
Total current liabilities	119,003,820 112,717,757		69,474,717	68,402,800
		110,804,270		

Summary of significant accounting policies
The accompanying notes form an integral part of the standalone financial statements

As per our report of even date attached

For Sanjeev Jiwan Gupta & Co

Chartered Accountants

Sanjeev Gupta Membership no.: 500090

Place: Noida UDIN: 25500090BMLCQF6935

Date: 23 May 2025

Digispice Nepal Private	Limited				
Statement of Profit and	Loss for	the year ended	31 /	Mar 202	5

Statement of Profit and Loss for the year ended 31 Mar 2025	In NPR	In NPR	in INR	In INR
Particulars	For the period ended 31 Mar 2025	For the year ended 31 March 2024	For the period ended 31 Mar 2025	For the year ended 31 March 2024
Income				
Revenue from services	3,701,828	8,443,579	2,341,147	5,342,759
Other Income	3,701,828	8,443,579	2,341,147	5,342,759
Total Income	5,702,020	processor to a section of the section of		
Expenses Cost of goods and services procured (Increase) / Decrease in inventories of procured goods				(693,628)
Cost of services rendered Employee benefits expense		(1,096,194)		
Finance costs				
Depreciation and amortisation expense		45 742 027	371,215	8,227,953
Other expenses	586,966	15,712,922	371,215	7,534,325
Total expenses	586,966	14,616,728	1,969,932	(2,191,566)
Profit/(loss) before exceptional Items and tax	3,114,862	(6,173,149)	1,909,932	And the Market strategies
Exceptional items			1,969,932	(2,191,566)
Profit/(loss) before tax	3,114,862	(6,173,149)	1,909,732	
Tax expense:	had been been all all and the	240 000	586,344	1,337,404
(1) Current tax	925,457	2,110,895		
(2) Deferred tax credit				
(3) Income tax adjustments for earlier years	(26,363)	2,110,895	586,344	1,337,404
Income tax expense	899,094		1,383,588	(3,528,971)
Profit/(loss) for the year	2,215,768	(8,284,044)		y
Other comprehensive income				
Items that will not be reclassified to profit or loss				한 그렇게 가지하는 하는 하다면 하다니다.
Remeasurement gain of defined benefit plan Deferred tax impact				
Other comprehensive income for the year	The state of the s	and the second of the second o	on the grate are the test short • the second	(2.530.074)
Total comprehensive income for the year	2,215,768	(8,284,044)	1,383,588	(3,528,971)
1001 Childrenesses income to the Acts	2,213,700		The second secon	

The accompanying notes form an integral part of the standalone financial statements As per our report of even date attached

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

Membership no.: 500090 Place: Nolda UDIN: 25500090BMLCQF6935 Date: 23 May 2025

Digitapics Nepal Privats Limited Nature to the Snancial statements for the year ended 31 Mar 2025

		Current		
Loans - financial assets	As at 31 Mar 2025 In MPR	As at 31 March 2024 In NPR	As at 31 Mar 2025 In IMR	As at 31 March 2024 In IMR
Secured, considered good			- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Security deposits Loans to body corporate*			gir ne d	
Unrecured, considered good	[2] 독시 12 학교 등 전 1 1 1 1 1 1 1 1 1		4.315	4,321
Security deposits	7,000	7,000	7,313	
Security deposits to related party (refer note 37) Receivable on account of merger (refer note 39)				
Loans to employees	"하게 하고 그 사이트 마느라면 된 요마 경기를 받다.	The second second		9 14 BB V 12 1
Advances recoverable in cash or kind to related party (refer note 37)	7,000.00	7,000.00	4,314.52	4,321_31
Doubthal				6,173,300.00
Security deposits	10,000,000.00	10,000,000.00	6,163,600.00	0,173,300.00
Loans to body corporated	그 보고 이 사람들이 되는 것이 그 생각을 했다.			
Advances recoverable in cash or land	10,000,000.00	10,000,000.00	6,163,600.00	6,173,300.00
Allowances for bad & doubtful	요요요즘 생활 5분명 보는 모르는 것			
Security deposits	10,000,000.00	10,000,000.00	6,163,600.00	6,173,300.00
Loans to body corporates	그 [작으로 그렇게 가다는 그, 그렇게 되었다.			1-stickline is
Advances recoverable in cash or kind		10,000,000.00	6,163,600.00	6,173,300.00
	10,000,000.00	7,000.00	4,314.52	4,321.31
그는 것 같아 그 이번 열면 있다면서 그리고 그리면 된 그 때에 되는 다시 없었다.	7,000.00	7,000.00	7,52.11.02	

Security deposits to related parties and loans to employees are non-derivative financial assets which generate a fixed interest income for the Company. The carrying value may be affected by changes which generate a fixed interest income for the Company. The carrying value may be affected by changes which generate a fixed interest income for the Company. The carrying value may be affected by changes.

		As at	Current As at	As at	As et
Others- financial assets		31 Mar 2025 In NPR	31 March 2024 In NPR	31 Mar 2025 In INR	31 March 2024 In INR
Unsecured, considered good Receivable from related party (refer note 37) Rent and other recovable Incurre accrued but not billed				i viên	A
Unsecured, considered doubtful			Summer .		
Interest accrued on inter-corporate loans to related party (refer note 37) Rent and other receivables - from related party (refer note 37) Rent and other receivables - from others	_		d deli shi d		
Allowamous for bad & doubtful Interest accrued on riter-corporate loans to related party (refer note 37) Rent and other recevables - from related party (refer note 37)					
Rent and other receivables - from others	h =	, and the state of	2011		:



Digitation Repail Private Limited Digitation to the financial statements for the year ended \$1 Mar 202

Trade receivables

Trade receivables
Receivables from related parties (refer note 37)
Less: allowance for doubtful debts

Secured, considered good Unsecured, considered good On 6th I

Allowance for doubtful debts

Cash and cash equivalents

Dr. current accounts Cash on hand Fixed Deposit

Non current tax asset

Advance income-tax (net of provision for taxation

Other asset

Balances with statutory / government authorities*
Interest receivable on Fixed Deposit

			. 10
As at 31 Mer 2028	As at 31 March 2024	Ad at 31 Mar 2028	As at 31 March 2024
In MPR 13,211,884	In MPR 13,211,884	In INR 8,143,276.81	In IMR 8,156,092.34
(13,211,884)	(13,211,884)	(8,143,276.82)	(8,156,092)
(0)	ate about the (0) a	(0)	(0)
(0)	(0)	(0)	(0)
13,211,884	13,211,884	8,143,277	8,156,092
13,211,884	13,211,884	B,143,277	8,156,092
(13,211,884)	(13,211,884)	(8,143,277)	(8,156,092)
(0)	(0)	(0)	(0)

110,699,649	207,157,309	68,230,836	66,151,422
110,699,649	85.000.000		52,473,050
In NPR	In NPR	In INR	In INR
110,699,649	22.157.309	68.230.836	13,678,372
As at	As at	As at	As at
31 Mar 2025	31 March 2024	31 Mar 2025	31 March 2024

As at 31 Mar 2025 In NPR	As at 31 March 2024 In NPR	As at 31 Mar 2025 In INR	As at 31 March 2024 In INR
	293,640		181,273
	293,640	Mar a deliga i • deliga	181,273

	Current		
As at 31 Mar 2025	As at 31 March 2024	As at 31 Mar 2025	As at 31 March 2024
In NPR	In NPR	In INR	In INR
2.011.108	1,965,860	1,239,566.80	1,213,58
1 1 C 2 - 13 - 1 1	1,306,585	the bull the same of	806,59
a tal tale a te	73,876		45,60
2,011,108	3,346,321	1,239,567	2,065,784
2,011,108	3,346,321	1,239,567	2,065,784



Digispice Nepal Private Limited

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

			151	16.1	9.91	Yell	1		1	
1.1				5		il iv	Or C	111	13	Y.

Other liabilities

TDS payable Indirect taxes and duties payable Others Provision for Income tax

118,936,347	116,595,966	73,307,607	71,978,187
116,279,838	113,411,942	71,670,241	70,012,594
2,656,508	3,184,023	1,637,365	1,965,593
In NPR	In NPR	In INR	In INR
31 Mar 2025	31 March 2024	31 Mar 2025	31 March 2024
As at	As at	As at	As at
	Current		

	Cum	THE RESERVE OF THE PARTY OF THE	Asat	Branch Harris
As at 31 Mar 2025	As 31 Marc		1 Mar 2025	31 March 2024
	Der Contraction			
	565	489	348	302
66,5 67,4		489	41,240 41,588	302



Digispice Nepal Private Limited Notes to the financial statements for the yearended 31 Mar 2025

	In NPR	In NPR	In INR	In INR
	For the period ended 31 Mar 2025	For the year ended 31 March 2024	For the period ended 31 Mar 2025	For the year ended 31 March 2024
rticulars	the Carrier of the American			
venue from services				
Sale of hardware and software solution Sales/rendering of services				
her income	For the period ended 31 Mar 2025	For the year ended 31 March 2024	For the period ended 31 Mar 2025	For the year ended 31 March 2024
berest received on financial and non financial assets -carried at ar Bank deposits	mortised cost 3,701,828	8,443,579	2,341,147	5,342,75
Miscellaneous income Other non-operating income	3,701,828	8,443,579	2,341,147	5,342,759
Cost of services rendered Value added service charges	For the period ended 31 Mar 2025	For the year ended 31 March 2024 (1,096,194) (1,096,194)	For the period ended 31 Mar 2025	For the year ended 31 March 2024 (693,62 (693,62)
Other expenses	For the period ended	For the year ended	For the period ended 31 Mar 2025	For the year ended 31 March 2024
	31 Mar 2023	2,709,646		
Loss on foreign exchange fluctuation (net) Rent*	108,750	120,000 239,264	68,777	75,931 151,397 468,482
Rates and taxes	217,500	740,379	137,554	94,91
Legal and professional charges	100,000	150,000	63,243	1,00
Audit Fees		1,585 445,571		281,940
Interest on late payment Postage & Courier		50,677		32,06 766,59
Conveyance		1,211,513	1 550	760,35
Misc Expenses	2,466	1,215	1,560	27,25
Bank Charges		43,072 10,000,000		6,327,60
Travelling Exp Provision for Doubtful doubtfule rent and other receivables	586.966	15,712,922	371,215	8,227,95



Digispice Nepal Private Limited Notes to the financial statements for the year ended 31 Mar 2025

Faulty share capital

Equity shall capture	In NPR	In INR	In NPR	ININK
	As at 31 Mar 2025	As at 31 Mar 2025	As at 31 March 2024	As at 31 March 2024
Authorized 5,00,000 Equity shares of Rs. 10/- each	5,000,000	3125000	5,000,000	3,125,000
Issued, subscribed and fully paid-up 500,000 (31 March 2024 500,000) equity shares of Rs. 10 each	5,000,000	3125000	5,000,000	
	5,000,000	3,125,000	5,000,000	3,123,000

