## PT Spice Digital Indonesia Balance Sheet as at March 31, 2023

Assets         Non-current assets           Property, plant and equipment         3         45,53,495           Capital work in progress         3         -           Investment property         4         -           Goodwill         5         -           Other Intangible assets         5         -           Financial assets         -         -           Investments         6         -           Loans         7         -           Other Intancial assets         8         -           Deferred tax assets         -         -           Other noncial assets         -         -           Financial assets         -         -           Other noncirent Assets         -         -           Current assets         -         -           Trade receivable         1,46,07,91,972         -           Cash and cash equivalents         1,60,69,27,589         -           Loans         -         -         -           Other financial assets         2,78,63,49,112         -           Current assets         3,81,25,352,30         -           Equity         -         -         -           Other fina	As at 31 Mar 2022 IDR	As at 31 Mar 2023 IDR	Notes	
Property, plant and equipment 3 45,53,495 Capital work in progress 3 Investment property 4 - Goodwill 5 - Goodwill 5 - Goodwill 5 - Goodwill 6 assets 5 - Financial assets 7 - Investments 6 - Loans 7 - Other financial assets 8 - Deferred tax assets - Other non current Assets - Current assets - Trade receivable 1,46,07,91,972 Cash and cash equivalents 1,60,69,27,589 Loans - Other financial assets 2,78,63,49,112 Current tax assets (Net) - 2,08,08,19,470 Other Current Labilities - Financial Labilities - Financial Liabilities - Provisions - Defered tax liabilities - Financial Liabilities - Defored tax liabilities - Provisions - Trade proving - Trade proving - Defered tax liabilities - Financial Liabilities - Provisions - Trade payables - Current Liabilities - Financial Liabilities - Finan				Assets
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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         1,46,07,91,972         -           Cash and cash equivalents         1,60,69,27,589         -           Loans         -         -         -           Other financial assets         2,78,63,49,112         -         -           Current tax assets (Net)         -2,08,08,19,470         -         -         -           Other financial assets         3,47,32,532         3,807,98,17,35         -         -         -           Equity         - <t< td=""><td>-</td><td>-</td><td>4</td><td>Investment property</td></t<>	-	-	4	Investment property
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Non Current Liabilities         Financial Liabilities         Borrowing       -         Other financial liabilities       -         Provisions       -         Defered tax liabilities       -4,87,171         Employee benefit obligations       5,17,22,298         5,12,35,127         Current Liabilities         Financial Liabilities         Borrowings         Trade payables         Other Financial Liabilities         4,65,02,409         Other Current Liabilities         21,79,62,718			_	Non Controlling Interest
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Other Current Liabilities -21,79,62,718				
			-	
Total 3,81,25,35,231			-	Total

For PT Spice Digital Indonesia

Buy

Director

## Statement of Profit and Loss for the year ended Mar 31, 2023

Particulars	Note No	For the year ended March 31, 2023	For the year ender Mar 31, 2022
		IDR	IDR
Revenue from operations		5,77,23,67,201	5,24,28,94,045
Other income		55,90,583	61,48,65
Total Income (1 + 2)		5,77,79,57,784	5,24,90,42,700
Expenses:			
Purchase of traded goods			
Operating Expenses		2,32,43,75,715	3,25,42,13,07
Employee benefit expense		1,36,74,51,953	1,28,01,18,89
Depreciation and amortization expense		94,76,052	12,74,31,68
Other expenses		1,30,46,95,802	6,25,07,48,71
Total expenses		5,00,59,99,522	10,91,25,12,36
Profit before exceptional items and tax		77,19,58,262	-5,66,34,69,66
Exceptional items		-	-
Profit before tax		77,19,58,262	-5,66,34,69,66
Income tax expense:			
(1) Current tax		23,17,17,679	-
(2) Deferred tax		-	-
Income tax adjustments for earlier years		-	-
Profit (Loss) for the year		54,02,40,583	-5,66,34,69,66
(Loss) attributable to Minority Shareholders		. ,. , ., .,	- ,- ,- ,,,,,,,,,
Profit (Loss) for the year		54,02,40,583	-5,66,34,69,66

## Statement of change in Equity for the year ended March 31, 2023

	As at 31 Mar 2023	As at 31 Mar 2022
a. Equity Share Capital:	No. of shares	No. of shares
Equity share of IDR 1 each issued, subscribed and fully		
paid up		
At the beginning of the year/period	2,50,00,00,000	2,50,00,00,000
Issue of share capital	-	-
Outstanding at the end of the year/period	2,50,00,00,000	2,50,00,00,000
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	
-	-	-

For PT Spice Digital Indonesia

Buy

Director

## Notes to the financial statements for the year ended March 31, 2023

	As at 31 Mar 2023 IDR	As at 31 Mar 2022 IDR
4 Investment property		
Opening balance	-	-
Additions	-	-
Closing balance	-	
Depreciation and impairment		
Opening balance	-	-
Additions	-	-
Closing balance		-
	31 Mar 2023	31 Mar 2022
	IDR	IDR
5 Goodwill		
Goodwill	-	-
	31 Mar 2023 IDR	31 Mar 2022 IDR
6 Investments		
Unquoted equity shares		
	-	-
	As at	As at
	31 Mar 2023	31 Mar 2022
	IDR	IDR
7 Loans		
Unsecured, considered good		
Advances to related parites	-	-
	-	-
	As at	As at
	31 Mar 2023	31 Mar 2022
	IDR	IDR
8 Other financial assets		
Security deposits	-	1,40,00,000
	-	1,40,00,000
Current Non-Current	-	1,40,00,000
Non-Current	-	- 1,40,00,000
Unbilled revenue	2,78,63,49,112	1,11,90,74,360
	2,78,63,49,112	1,11,90,74,360
Current Non-Current	2,78,63,49,112	1,11,90,74,360
	-	-

Advances recoverable in cash or kind		
		-
Current	-	-
Non-Current		-
		-
Total Current	2,78,63,49,112	1,13,30,74,360
Total Non-Current		-
	2,78,63,49,112	1,13,30,74,360
		, , , ,
9 Deferred tax assets		
Due to depreciation	-	-
	-	-
0 Other current assets		
Advances recoverable in cash or kind	-	-
Prepaid expenses		-
		-
Current		
9 Trade receivables		
Trade receivables	1,46,07,91,972	3,31,09,26,211
Receivable from other related parties	<b>_</b>	<b>-</b>
Total Trade Receivable	1,46,07,91,972	3,31,09,26,211
Break-up of security details:		
Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	1,46,07,91,972	3,31,09,26,211
Doubtful	-	-
Total	1,46,07,91,972	3,31,09,26,211
Impairment Allowance		
Unsecured, considered good		
Doubtful	<u>-</u>	-
Doublin		-
Total trade receivables	1,46,07,91,972	3,31,09,26,211
0 Cash Bank Balances		
Balance with banks:		
- in current accounts	1,60,69,27,589	1,55,94,08,476
Cash on hand	<u> </u>	34,20,000
	1,60,69,27,589	1,56,28,28,476
1 Current Tax Asset (Net)		
Advance income-tax		-
Provision for toyation	- 	-
Provision for taxation	2,08,08,19,470	2,08,08,19,470
	<u>2,08,08,19,470</u> -2,08,08,19,470	<u>2,08,08,19,470</u> -2,08,08,19,470
	-2,00,00,17,470	2,00,00,17,770
2 Other current assets		
Capital Advances	-	-
Advances recoverable in cash or kind	2,27,32,532	36,59,951
Prepaid expenses	1,20,00,000	-
	3,47,32,532	36,59,951
3 Equity share capital and other equity		
13(a) Equity Share capital		
Share capital	2,50,00,00,000	2,50,00,00,000
	2,50,00,00,000	2,50,00,00,000

13(b) Other equity		
Retained earnings	7 10 90 45 412	7 66 84 85 006
i)Retained earnings ii)items of OCI	-7,12,82,45,413 0	-7,66,84,85,996
	-7,12,82,45,413	-7,66,84,85,996
i)Retained earnings		
Opening balance	-7,66,84,85,996	-2,00,50,16,330
Net profit/(loss) for the year	54,02,40,583	-5,66,34,69,667
Items of OCI recognised directly in retained earnings	-7,12,82,45,413	-7,66,84,85,996
4 Deferred tax liabilities		
Due to depreciation	<u>-4,87,171</u> -4,87,171	-4,87,171 -4,87,171
		,,,,,,,,,
5 Employee benefit obligations Leave obligations	5,17,22,298	94,82,390
Leave obligations	5,17,22,298	94,82,390
Borrowings		
Unsecured		
Interest free loan from related parties repayable on demand	-	-
	-	-
5 Trade payables		
Trade payables	59,30,61,488	57,35,57,992
Trade payables to related parties	7,96,79,44,337	8,55,56,63,116
	8,56,10,05,826	9,12,92,21,109
o Other Financial liabilities		
Payable towards capital goods	-	-
Employee related payables	4,65,02,409	8,63,44,664
	4,65,02,409	8,63,44,664
Other current liabilities		
Advances from customers	•	-
TDS Payable	-21,72,24,144	-27,15,31,986
Sales tax/Vat payable	<u>-7,38,574</u> -21,79,62,718	<u>15,91,56,066</u> -11,23,75,920
		, , , ,
B Revenue from operations:		
Sales of traded goods Sales of services	5,77,23,67,201	- 5,24,28,94,045
	5,77,23,67,201	5,24,28,94,045
Other Income:		
Interest income on	-	-
Bank deposits	55,90,583	61,48,655
	55,90,583	61,48,655
Operating Expenses		
Value added service charges	2,32,43,75,715	3,25,42,13,070
	2,32,43,75,715	3,25,42,13,070
Employee benefit expense		
Salaries,wages and bonus	1,36,74,51,953	1,12,00,94,688
Contribution to provident and other funds	-	6,04,05,228
Staff welfare expenses		9,96,18,976 1,28,01,18,892
	1,50,74,51,755	1,20,01,10,092
Depreciation and amortization expense		
Depreciation of property, plant and equipment	94,76,052	12,74,31,688
	94,76,052	12,74,31,688

3 Other expenses		
Electricity and water	-	-
Rent	3,81,81,817	7,71,16,325
Rates and taxes	34,27,661	49,50,000
Travelling and conveyance	75,50,000	-
Communication costs	-	12,23,300
Legal and professional fees	12,42,42,693	1,45,59,814
Exchange difference(net)	1,11,14,75,857	-1,18,91,92,711
Miscellaneous expenses	1,98,17,774	7,34,20,91,989
	1,30,46,95,802	6,25,07,48,717