

**Digispice Nepal Private Limited**  
**Balance Sheet as at 31st March 2021**

Particulars	In NPR As at 31 Mar 2021	In NPR As at 31 Mar 2020
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	-	-
Capital work in progress	-	-
Investment property	-	-
Other intangible assets	-	-
Intangible assets under development	-	-
Investment in associate and a joint venture	-	-
<b>Financial assets</b>		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other financial assets	-	-
Deferred tax assets	-	-
Non current tax assets	593,433	195,769
Other assets	-	-
<b>Total non-current assets</b>	<b>593,433</b>	<b>195,769</b>
<b>Current assets</b>		
<b>Financial assets</b>		
(i) Investments	-	-
(ii) Trade receivables	23,518,556	109,582,994
(iii) Cash and cash equivalents	76,582,228	11,187,008
(iv) Bank balance other than (iii) above	-	-
(v) Loans	10,007,000	-
(vi) Other financial assets	4,378,939	6,846,963
Other assets	2,673,062	-
<b>Total current assets</b>	<b>117,159,784</b>	<b>127,616,965</b>
<b>Total assets</b>	<b>117,753,217</b>	<b>127,812,734</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	-	-
Other equity	(2,450,771)	853,797
<b>Total equity</b>	<b>(2,450,771)</b>	<b>853,797</b>
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
(i) Borrowings	-	-
(ii) Other financial liabilities	-	-
Provisions	-	-
Deferred tax liabilities	-	-
Other liabilities	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
(i) Borrowings	-	-
(ii) Trade payables		
- total outstanding dues of micro and small enterprises	-	-
- total outstanding dues of creditors other than micro and small enterprises	119,720,222	124,272,812
(iii) Other financial liabilities	-	-
Provisions	-	-
Other liabilities	483,766	2,686,125
<b>Total current liabilities</b>	<b>120,203,988</b>	<b>126,958,937</b>
<b>Total equity and liabilities</b>	<b>117,753,217</b>	<b>127,812,734</b>

**Digispice Nepal Private Limited**  
**Statement of Profit and Loss for the period ended 31st March 2021**

Particulars	In NPR	In NPR
	For the period ended 31 March 2021	For the period ended 31 March 2020
<b>Income</b>		
Revenue from services	18,932,791	26,636,002
Other income	780,669	-
<b>Total Income</b>	<b>19,713,460</b>	<b>26,636,002</b>
<b>Expenses</b>		
Cost of goods and services procured (Increase) / Decrease in inventories of procured goods Cost of services rendered	19,310,310	25,081,606
Employee benefits expense		
Finance costs		
Depreciation and amortisation expense		
Other expenses	3,223,951	416,000
<b>Total expenses</b>	<b>22,534,261</b>	<b>25,497,606</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>(2,820,801)</b>	<b>1,138,396</b>
Exceptional items		
<b>Profit/(loss) before tax</b>	<b>(2,820,801)</b>	<b>1,138,396</b>
Tax expense:		
(1) Current tax	483,766	284,599
(2) Deferred tax credit		
(3) Income tax adjustments for earlier years		
<b>Income tax expense</b>	<b>483,766</b>	<b>284,599</b>
<b>Profit/(loss) for the year</b>	<b>(3,304,567)</b>	<b>853,797</b>
<b>Other comprehensive income</b>		
<b>Items that will not be reclassified to profit or loss</b>		
Remeasurement gain of defined benefit plan		
Deferred tax impact		
<b>Other comprehensive income for the year</b>		
<b>Total comprehensive income for the year</b>	<b>(3,304,567)</b>	<b>853,797</b>

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