

Financials of Jampp (Ireland) Limited and its Subsidiaries

S. No.	Name of the Company
1.	Jampp (Ireland) Limited, Ireland
2.	Jampp APAC Pte. Ltd., Singapore
3.	Jampp EMEA GmbH, Germany
4.	Jampp Ltd., UK
5.	Jampp Inc., USA
6.	Jampp HQ S.A. (formerly known as Devego S.A., Argentina)
7.	Jampp Veiculacao de Publicidade Limitada

Jampp (Ireland) Limited
Unaudited balance Sheet as at March 31, 2024
(Amount in USD, unless other wise stated)

Particulars	As at	
	March 31, 2024	March 31, 2023
ASSETS		
I. Non-current assets		
(a) Financial Assets		
(i) Investments	6,727,394	6,727,394
Total Non-current assets	6,727,394	6,727,394
II. Current assets		
(a) Financial assets		
(i) Trade receivables	1,380,573	1,118,006
(ii) Cash and cash equivalents	4,308	266,570
(b) Other current assets	184	164
Total Current assets	1,385,065	1,384,740
Total Assets (I+II)	8,112,460	8,112,134
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	1,546	1,546
(b) Other equity	8,068,653	8,097,512
	8,070,199	8,099,058
LIABILITIES		
IV. Non-current liabilities		
(a) Deferred tax liabilities (net)	7,782	4,485
Total Non-current liabilities	7,782	4,485
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	34,475	8,400
(b) Liabilities for current tax (net)	4	192
Total Current liabilities	34,479	8,592
Total Equity and Liabilities (III+IV+V)	8,112,460	8,112,134

**For and on behalf of the Board of Directors of
Jampp Ireland Limited**

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Jampp (Ireland) Limited

Unaudited statement of profit and loss for the year ended March 31, 2024

(Amount in USD, unless other wise stated)

Particulars	Year ended	
	March 31, 2024	March 31, 2023
1. Income		
Revenue from operations	-	-
Other income	13,185	11,767
Total income	13,185	11,767
2. Expenses		
Inventory and data costs	-	-
Employee benefits expense	-	(51,276)
Finance costs	268	738
Depreciation and amortisation expense	-	-
Other expenses	38,479	19,029
Total expenses	38,747	(31,510)
3. Profit before exceptional items and tax (1-2)	(25,561)	43,277
4. Exceptional items	-	-
5. Profit before tax (3-4)	(25,561)	43,277
6. Tax expense:		
Current tax	-	2,937
Deferred tax charge	3,297	-
Total tax expense	3,297	2,937
7. Net Profit for the year (5-6)	(28,858)	40,340
Attributable to:		
- Equity holders of the parent	(28,858)	40,340
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income net of tax	-	-
9. Total Comprehensive Income for the year (7+8)	(28,858)	40,340

For and on behalf of the Board of Directors of
Jampp Ireland Limited

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Jampp APAC Pte. Ltd
Unaudited balance Sheet as at March 31, 2024
(Amount in USD, unless other wise stated)

Particulars	As at	
	March 31, 2024	March 31, 2023
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	864	290
Total Non-current assets	864	290
II. Current assets		
(a) Financial assets		
(i) Trade receivables	107,642	100,472
(ii) Cash and cash equivalents	30,760	41,724
(b) Other current assets	5,352	27,419
Total Current assets	143,754	169,614
Total Assets (I+II)	144,617	169,904
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	1	1
(b) Other equity	114,999	99,125
	115,000	99,125
LIABILITIES		
IV. Non-current liabilities		
(a) Long-term provisions	10,152	13,795
Total Non-current liabilities	10,152	13,795
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	4,090	12,724
(ii) Other financial liabilities	9,074	35,828
(b) Liabilities for current tax (net)	6,301	8,431
Total Current liabilities	19,465	56,984
Total Equity and Liabilities (III+IV+V)	144,617	169,904

**For and on behalf of the Board of Directors of
Jampp APAC Pte. Ltd.**

Sd/-

Yoav Meir Meyer
Director

Sd/-

Eran Kariti
Director

Jampp APAC Pte. Ltd.**Unaudited statement of profit and loss for the year ended March 31, 2024****(Amount in USD, unless other wise stated)**

Particulars	Year ended	
	March 31, 2024	March 31, 2023
1. Income		
Revenue from operations	536,393	688,055
Other income	2,281	15,876
Total income	538,674	703,931
2. Expenses		
Inventory and data costs	-	-
Employee benefits expense	476,995	596,311
Finance costs	1,792	785
Depreciation and amortisation expense	407	324
Other expenses	44,417	64,437
Total expenses	523,611	661,857
3. Profit before exceptional items and tax (1-2)	15,062	42,074
4. Exceptional items	-	-
5. Profit before tax (3-4)	15,062	42,074
6. Tax expense:		
Current tax	1,564	4,804
Deferred tax	-	-
Total tax expense	1,564	4,804
7. Net Profit for the year (5-6)	13,498	37,270
Attributable to:		
- Equity holders of the parent	13,498	37,270
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income net of tax	-	-
9. Total Comprehensive Income for the year (7+8)	13,498	37,270

For and on behalf of the Board of Directors of
Jampp APAC Pte. Ltd.

Sd/-

Yoav Meir Meyer
Director

Sd/-

Eran Kariti
Director

Jampp EMEA GmbH
Unaudited balance Sheet as at December 31, 2023
(Amount in Euro, unless other wise stated)

Particulars	As at	
	December 31, 2023	December 31, 2022
ASSETS		
I. Non-current assets		
(a) Deferred tax asset (net)	3,400	-
Total Non-current assets	3,400	-
II. Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	19,530	24,283
(ii) Other financial assets	150	150
(b) Other current assets	-	37
Total Current assets	19,680	24,470
Total Assets (I+II)	23,080	24,470
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	25,000	25,000
(b) Other equity	(1,920)	(530)
	23,080	24,470
LIABILITIES		
IV. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	-	0
Total Current liabilities	-	0
Total Equity and Liabilities (III+IV)	23,080	24,470

**For and on behalf of the Board of Directors of
Jampp EMEA GmbH**

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Jampp EMEA GmbH**Unaudited statement of profit and loss for the year ended December 31, 2023****(Amount in Euro, unless other wise stated)**

Particulars	Year ended	
	December 31, 2023	December 31, 2022
1. Income		
Revenue from operations	-	-
Other income	-	2,030
Total income	-	2,030
2. Expenses		
Inventory and data costs		-
Employee benefits expense	37	-
Finance costs	2,476	2,828
Depreciation and amortisation expense	-	-
Other expenses	2,277	(258)
Total expenses	4,790	2,570
3. Profit before exceptional items and tax (1-2)	(4,790)	(540)
4. Exceptional items	-	-
5. Profit before tax (3-4)	(4,790)	(540)
6. Tax expense:		
Current tax		-
Deferred tax (income)	(3,400)	-
Total tax expense	(3,400)	-
7. Net Profit for the year (5-6)	(1,390)	(540)
Attributable to:		
- Equity holders of the parent	(1,390)	(540)
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income net of tax	-	-
9. Total Comprehensive Income for the year (7+8)	(1,390)	(540)

For and on behalf of the Board of Directors of
Jampp EMEA GmbH

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Jampp Ltd.
Unaudited balance Sheet as at March 31, 2024
(Amount in GBP, unless other wise stated)

Particulars	As at	
	March 31, 2024	March 31, 2023
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	3,353	10,588
(b) Financial Assets		
(i) Investments	623,575	623,575
(c) Deferred tax asset (net)	408,550	-
Total Non-current assets	1,035,477	634,162
II. Current assets		
(a) Contract asset	1,471,688	-
(b) Financial assets		
(i) Trade receivables	2,003,545	1,440,157
(ii) Cash and cash equivalents	1,827,447	698,268
(iii) Other financial assets	-	1,221
(c) Other current assets	6,997	8,296
Total Current assets	5,309,678	2,147,942
Total Assets (I+II)	6,345,155	2,782,104
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	3,738,369	3,738,369
(b) Other equity	(1,477,830)	(2,801,210)
	2,260,540	937,159
LIABILITIES		
IV. Non-current liabilities		
(a) Contract liabilities	3,567	4,440
(b) Long-term provisions	8,327	-
Total Non-current liabilities	11,894	4,440
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	4,037,152	1,788,597
(ii) Other financial liabilities	1,829	-
(b) Liabilities for current tax (net)	(3)	(3)
(c) Other current liabilities	33,744	51,911
Total Current liabilities	4,072,722	1,840,505
Total Equity and Liabilities (III+IV+V)	6,345,155	2,782,104

**For and on behalf of the Board of Directors of
Jampp Ltd.**

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Jampp Ltd.**Unaudited statement of profit and loss for the year ended March 31, 2024****(Amount in GBP, unless other wise stated)**

Particulars	Year ended	
	March 31, 2024	March 31, 2023
1. Income		
Revenue from operations	13,873,584	14,072,849
Other income	1,884,937	2,345,118
Total income	15,758,521	16,417,967
2. Expenses		
Inventory and data costs	13,515,063	15,164,802
Employee benefits expense	427,017	509,692
Finance costs	18,042	30,791
Depreciation and amortization expense	8,333	8,073
Other expenses	875,237	56,678
Total expenses	14,843,692	15,770,036
3. Profit before exceptional items and tax (1-2)	914,829	647,931
4. Exceptional items	-	-
5. Profit before tax (3-4)	914,829	647,931
6. Tax expense:		
Current tax	-	54,765
Deferred tax (income)	(408,550)	-
Total tax expense	(408,550)	54,765
7. Net Profit for the year (5-6)	1,323,379	593,166
Attributable to:		
- Equity holders of the parent	1,323,379	593,166
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income net of tax	-	-
9. Total Comprehensive Income for the year (7+8)	1,323,379	593,166

For and on behalf of the Board of Directors of
Jampp Ltd.

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Jampp Inc.
Unaudited balance Sheet as at March 31, 2024
(Amount in USD, unless other wise stated)

Particulars	As at	
	March 31, 2024	March 31, 2023
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	23,259	25,950
(b) Other intangible assets	10,401	14,561
(c) Financial Assets	-	-
(i) Other non-current financial assets	17,850	-
(d) Deferred tax asset (net)	648,404	10,287
Total Non-current assets	699,914	50,798
II. Current assets		
(a) Contract asset	1,318,493	25,278
(b) Financial assets		
(i) Trade receivables	4,289,194	6,488,326
(ii) Cash and cash equivalents	1,098,934	436,852
(iii) Loans	455	-
(iv) Other financial assets	221,730	103,594
(c) Other current assets	118,389	138,232
Total Current assets	7,047,195	7,192,282
Total Assets (I+II)	7,747,109	7,243,079
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	-	-
(b) Other equity	(427,047)	1,328,325
	(427,047)	1,328,325
LIABILITIES		
IV. Non-current liabilities		
(a) Contract liabilities	1,103	-
(b) Long-term provisions	6,414	76,984
Total Non-current liabilities	7,517	76,984
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	8,135,987	5,725,100
(ii) Other financial liabilities	14,602	3,890
(b) Provisions	10,507	-
(c) Liabilities for current tax (net)	5,542	108,780
(d) Other current liabilities	0	0
Total Current liabilities	8,166,639	5,837,770
Total Equity and Liabilities (III+IV+V)	7,747,109	7,243,079

For and on behalf of the Board of Directors of
Jampp Inc.

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Jampp Inc.**Unaudited statement of profit and loss for the year ended March 31, 2024****(Amount in USD, unless other wise stated)**

Particulars	Year ended	
	March 31, 2024	March 31, 2023
1. Income		
Revenue from operations	31,775,212	44,488,690
Other income	24,709	1,785,241
Total income	31,799,921	46,273,931
2. Expenses		
Inventory and data costs	30,464,258	42,695,130
Employee benefits expense	2,965,066	3,895,601
Finance costs	4,291	5,334
Depreciation and amortisation expense	19,137	13,917
Other expenses	792,023	(615,461)
Total expenses	34,244,775	45,994,521
3. Profit before exceptional items and tax (1-2)	(2,444,853)	279,410
4. Exceptional items	-	-
5. Profit before tax (3-4)	(2,444,853)	279,410
6. Tax expense:		
Current tax	7,159	74,494
Deferred tax (income)	(648,017)	-
Total tax expense	(640,858)	74,494
7. Net Profit for the year (5-6)	(1,803,995)	204,916
Attributable to:		
- Equity holders of the parent	(1,803,995)	204,916
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income net of tax	-	-
9. Total Comprehensive Income for the year (7+8)	(1,803,995)	204,916

For and on behalf of the Board of Directors of
Jampp Inc.

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Jampp HQ S.A.
Unaudited balance Sheet as at March 31, 2024
(Amount in ARG, unless other wise stated)

Particulars	As at	
	March 31, 2024	March 31, 2023
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	81,312,926	8,867,334
(b) Other intangible assets	23,293,820	7,900,671
(c) Other non-current assets	75,752,758	-
Total Non-current assets	180,359,505	16,768,005
II. Current assets		
(a) Contract asset	25,848,459	-
(b) Financial assets		
(i) Trade receivables	131,749,569	9,462,717
(ii) Cash and cash equivalents	293,775,890	355,600,645
(iii) Other Receivables	111,085,523	-
(iv) Other financial assets	73,078	(273,287)
(c) Other current assets	44,111,489	39,289,980
Total Current assets	606,644,008	404,080,055
Total Assets (I+II)	787,003,513	420,848,060
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	94,441,372	94,441,372
(b) Other equity	604,226,863	282,523,080
	698,668,235	376,964,452
LIABILITIES		
IV. Non-current liabilities		
(a) Long-term provisions	10,003,438	6,967,138
Total Non-current liabilities	10,003,438	6,967,138
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	29,798,377	7,672,359
(ii) Other financial liabilities	31,777,283	7,271,893
(b) Other current liabilities	16,756,180	21,972,218
Total Current liabilities	78,331,840	36,916,470
Total Equity and Liabilities (III+IV+V)	787,003,513	420,848,060

**For and on behalf of the Board of Directors of
Jampp HQ S.A.**

Sd/-

Anuj Khanna Sohum
Director

Jampp HQ S.A.**Unaudited statement of profit and loss for the year ended March 31, 2024****(Amount in ARG, unless other wise stated)**

Particulars	Year ended	15 months period ended
	March 31, 2024	March 31, 2023
1. Income		
Revenue from operations	1,349,287,254	886,199,612
Other income	470,689,645	273,072,720
Total income	1,819,976,899	1,159,272,332
2. Expenses		
Inventory and data costs	-	11,924,208
Employee benefits expense	1,022,462,904	735,857,731
Finance costs	1,280,082	2,637,933
Depreciation and amortization expense	48,277,580	4,501,228
Other expenses	1,568,555,287	396,492,157
Total expenses	2,640,575,852	1,151,413,257
3. Profit before exceptional items and tax (1-2)	(820,598,953)	7,859,075
4. Exceptional items	-	-
5. Profit before tax (3-4)	(820,598,953)	7,859,075
6. Tax expense:		
Current tax	(15,881)	(2,593,193)
Deferred tax (income)	(232,641)	-
Total tax expense	(248,522)	(2,593,193)
7. Net Profit for the year (5-6)	(820,350,431)	10,452,268
Attributable to:		
- Equity holders of the parent	(820,350,431)	10,452,268
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income net of tax	-	-
9. Total Comprehensive Income for the year (7+8)	(820,350,431)	10,452,268

For and on behalf of the Board of Directors of
Jampp HQ S.A.

Sd/-

Anuj Khanna Sohum
Director

Jampp Veiculacao de publicidade Ltda.
Unaudited balance Sheet as at December 31, 2023
(Amount in BRL, unless other wise stated)

Particulars	As at	
	December 31, 2023	December 31, 2022
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	60,201	96,364
(b) Other intangible assets	30,718	41,718
Total Non-current assets	90,919	138,082
II. Current assets		
(a) Contract asset	2,753,336	704,164
(b) Financial assets		
(i) Trade receivables	4,603,202	5,490,631
(ii) Cash and cash equivalents	9,933,263	7,424,869
(iii) Loans	2,884	-
(iv) Other financial assets	2,541,625	-
(c) Other current assets	5,205,352	12,103,490
Total Current assets	25,039,663	25,723,154
Total Assets (I+II)	25,130,582	25,861,236
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	45,000	45,000
(b) Other equity	22,767,021	23,997,905
	22,812,021	24,042,905
LIABILITIES		
IV. Non-current liabilities		
(a) Contract liabilities	42,475	-
(b) Long-term provisions	260,611	217,944
Total Non-current liabilities	303,087	217,944
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	231,651	(638)
(ii) Other financial liabilities	227,928	234,863
(b) Other current liabilities	1,555,895	1,366,162
Total Current liabilities	2,015,474	1,600,387
Total Equity and Liabilities (III+IV+V)	25,130,582	25,861,236

**For and on behalf of the Board of Directors of
Jampp Veiculacao de publicidade Ltda.**

Sd/-

Mei Theng Leong
Director

Jampp Veiculacao de publicidade Ltda.

Unaudited statement of profit and loss for the year ended December 31, 2023

(Amount in BRL, unless other wise stated)

Particulars	Year ended	
	December 31, 2023	December 31, 2022
1. Income		
Revenue from operations	27,095,338	31,847,337
Other income	687,285	929,422
Total income	27,782,623	32,776,759
2. Expenses		
Inventory and data costs	-	-
Employee benefits expense	5,937,432	4,201,185
Finance costs	6,137	7,917
Depreciation and amortization expense	55,762	34,515
Other expenses	1,620,178	596,169
Total expenses	7,619,510	4,839,786
3. Profit before exceptional items and tax (1-2)	20,163,114	27,936,973
4. Exceptional items	-	-
5. Profit before tax (3-4)	20,163,114	27,936,973
6. Tax expense:		
Current tax	3,193,996	4,001,229
Deferred tax	-	-
Total tax expense	3,193,996	4,001,229
7. Net Profit for the year (5-6)	16,969,117	23,935,744
Attributable to:		
- Equity holders of the parent	16,969,117	23,935,744
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income net of tax	-	-
9. Total Comprehensive Income for the year (7+8)	16,969,117	23,935,744

For and on behalf of the Board of Directors of
Jampp Veiculacao de publicidade Ltda.

Sd/-

Mei Theng Leong
Director