

Bee Finance Limited

**Statement of financial position
As at 30 September 2021**

	30 September 2021	31 March 2021
	USD	USD
ASSETS		
Non-current asset		
Financial asset at fair value through profit or loss ("FVTPL")	172,813,189	172,813,189
Total non-current asset	172,813,189	172,813,189
Current assets		
Other receivables and prepayments	1,623,663	1,622,529
Cash and cash equivalents	53,213	1,616
Total current assets	1,676,876	1,624,145
TOTAL ASSETS	174,490,065	174,437,334
EQUITY		
Capital and reserves		
Share capital	100,000	100,000
Share premium	56,101,450	56,101,450
Retained earnings	116,578,091	116,594,745
Total equity	172,779,541	172,796,195
Current liabilities		
Other payables and accruals	96,626	27,242
Loan from holding company	1,613,897	1,613,897
Total current liabilities	1,710,523	1,641,139
TOTAL EQUITY AND LIABILITIES	174,490,064	174,437,334



Bee Finance Limited

**Statement of profit or loss and other comprehensive income
For the 6 months ended 30 September 2021**

	6 months ended 30 September 2021 USD	Year ended 31 March 2020 USD
INCOME		
Realised gain on asset held-for-sale	-	-
Unrealised (loss)/gain on financial asset at fair value through profit or loss	-	-
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EXPENSES		
Licence fees	1,647	4,999
Directors' fees	1,504	2,987
Secretarial and administration fees	2,764	4,729
Audit fees	6,374	5,946
Professional fees	2,500	4,400
Interest expense	-	-
Other expenses	1,865	279
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	(16,654)	(23,340)
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LOSS BEFORE INCOME TAXATION	(16,654)	(23,340)
Taxation	-	-
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	(16,654)	(23,340)
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Other comprehensive income	-	-
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TOTAL COMPREHENSIVE LOSS FOR THE YEAR	(16,654)	(23,340)
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