

Balance Sheet as at 31st March, 2023

in USD

	As at March 31, 2023	As at March 31, 2022
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	269,173	121,607
Capital work in progress	-	-
Goodwill and other Intangible Assets	176	176
Intangible Assets under development	-	-
Right-of-use assets	949,753	1,340,553
Deferred tax assets (net)	303,331	332,695
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	771,912	96,250
Non-Current Tax Assets	-	48,954
Other Non-Current Assets	-	-
Total Non-Current Assets	2,294,346	1,940,235
Current Assets		
Financial Assets		
Trade Receivables	428,448	390,566
Cash and Cash Equivalents	460,856	1,815,209
Loans	-	-
Other Financial Assets	21,995,226	54,156,873
Other Current Assets	172,025	131,953
Total Current Assets	23,056,554	56,494,600
Total Assets	25,350,900	58,434,835
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,000	5,000
Share application money received	-	-
Other Equity	18,097,573	53,948,894
Total Equity	18,102,573	53,953,894
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	568,193	1,047,603
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	568,193	1,047,603
Current Liabilities		
Financial Liabilities		
Borrowings	441,773	364,618
Trade Payables	3,815,385	575,120
Other Financial Liabilities	1,784,192	1,048,902
Other Current Liabilities	440,700	1,444,699
Provisions	-	-
Current Tax Liabilities (Net)	198,084	-
Total Current Liabilities	6,680,135	3,433,338
Total Liabilities	7,248,327	4,480,941
Total Equity and Liabilities	25,350,900	58,434,835

In terms of our report attached

For V. Shivkumar & Associates
Chartered Accountants
(Firm's Registration No. 112781W)

For and on behalf of the Board of Directors

V. Shivkumar
Proprietor
(Membership No. 042673)
Place: Mumbai
Date:

DNEG North America Inc

Statement of Profit and Loss for the year ended 31st March, 2023

	in USD	
	2022-23	2021-22
INCOME		
Revenue from Operations	20,367,853	10,245,054
Other Income	4,484,243	4,666,514
Total Income	24,852,096	14,911,568
EXPENSES		
Employee Benefits Expense	18,263,194	10,061,223
Technician fees	-	-
Finance Costs	90,118	114,027
Depreciation and Amortization Expense	477,317	444,550
Other Expenses	2,217,950	4,199,309
Total Expenses	21,048,580	14,819,108
Profit Before Tax	3,803,516	92,460
Tax Expense		
Current Tax	869,640	4,491
Deferred Tax	29,364	(128,029)
Profit for the Year	2,904,512	215,997

In terms of our report attached

For V. Shivkumar & Associates
Chartered Accountants
(Firm's Registration No. 112781W)

For and on behalf of the Board of Directors

V. Shivkumar
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