

DNEG Bulgaria EOOD**Balance Sheet as at 31st March, 2024**

in BGN

	<u>As at March 31, 2024</u>	<u>As at March 31, 2023</u>
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	858,464	63,393
Capital work in progress	-	-
Goodwill and other Intangible Assets	-	-
Intangible Assets under development	-	-
Right-of-use assets	518,240	2,225,756
Deferred tax assets (net)	1,886	1,886
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	(20,232)	1,061
Non-Current Tax Assets	103,557	12,880
Other Non-Current Assets	-	-
Total Non-Current Assets	1,461,915	2,304,976
Current Assets		
Financial Assets		
Trade Receivables	-	-
Cash and Cash Equivalents	852,490	1,219,602
Loans	-	-
Other Financial Assets	7,138,535	5,252,871
Other Current Assets	18,599	16,189
Total Current Assets	8,009,625	6,488,662
Total Assets	9,471,540	8,793,638
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,000	2,000
Share application money received	-	-
Other Equity	809,252	539,830
Total Equity	811,252	541,830
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	394,139	1,947,821
Other Financial Liabilities	20,232	25,416
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	414,371	1,973,238
Current Liabilities		
Financial Liabilities		
Borrowings	113,701	296,798
Trade Payables	437,934	17,194
Other Financial Liabilities	544,714	561,149
Other Current Liabilities	7,169,800	5,403,430
Provisions	-	-
Current Tax Liabilities (Net)	0	-
Total Current Liabilities	8,266,149	6,278,571
Total Liabilities	8,680,520	8,251,808
Total Equity and Liabilities	9,491,772	8,793,638

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 Bulgaria EOOD

Statement of Profit and Loss for the year ended 31st March, 2024

	in BGN	
	2023-24	2022-23
INCOME		
Revenue from Operations	7,133,482	6,310,180
Other Income	4,123	327
Total Income	7,137,605	6,310,508
EXPENSES		
Employee Benefits Expense	6,181,031	5,648,031
Technician fees	-	-
Finance Costs	13,440	27,052
Depreciation and Amortization Expense	280,051	45,393
Other Expenses	399,340	176,890
Total Expenses	6,873,862	5,897,365
Profit Before Tax	263,744	413,142
Tax Expense		
Current Tax	-	(10,591)
Deferred Tax	(5,678)	(11,310)
Profit for the Year	269,422	435,044

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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