

## Balance Sheet as at 31st March, 2021

in USD

	As at March 31, 2021	As at March 31, 2020
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	152,501	83,226
Capital work in progress	-	457,501
Goodwill and other Intangible Assets	223	1,341
Intangible Assets under development	-	-
Right-of-use assets	1,731,352	-
Deferred tax assets (net)	204,666	234,391
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	96,250	271,912
Non-Current Tax Assets	35,445	245
Other Non-Current Assets	-	-
<b>Total Non-Current Assets</b>	<b>2,220,438</b>	<b>1,048,616</b>
<b>Current Assets</b>		
Financial Assets		
Trade Receivables	119,636	190,066
Cash and Cash Equivalents	845,833	456,360
Loans	-	-
Other Financial Assets	56,647,792	44,085,602
Other Current Assets	164,775	139,609
<b>Total Current Assets</b>	<b>57,778,037</b>	<b>44,871,638</b>
<b>Total Assets</b>	<b>59,998,474</b>	<b>45,920,254</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	5,000	5,000
Share application money received	-	-
Other Equity	53,732,896	35,236,587
<b>Total Equity</b>	<b>53,737,896</b>	<b>35,241,587</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	1,412,221	-
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>1,412,221</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	1,086,053	-
Trade Payables	1,910,438	1,475,997
Other Financial Liabilities	555,827	9,018,669
Other Current Liabilities	1,296,039	184,000
Provisions	-	-
Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>4,848,357</b>	<b>10,678,666</b>
<b>Total Liabilities</b>	<b>6,260,578</b>	<b>10,678,666</b>
<b>Total Equity and Liabilities</b>	<b>59,998,474</b>	<b>45,920,253</b>

For and on behalf of the Board of Directors

**DNEG North America Inc**

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**Statement of Profit and Loss for the year ended 31st March, 2021**

		<b>in USD</b>
	<b>2020-21</b>	<b>2019-20</b>
<b>INCOME</b>		
Revenue from Operations	7,200,506	-
Other Income	19,871,627	5,103,071
<b>Total Income</b>	<b>27,072,134</b>	<b>5,103,071</b>
<b>EXPENSES</b>		
Employee Benefits Expense	6,458,155	2,242,044
Technician fees	-	-
Finance Costs	111,888	9,532
Depreciation and Amortization Expense	375,562	32,749
Other Expenses	1,599,695	983,331
<b>Total Expenses</b>	<b>8,545,300</b>	<b>3,267,657</b>
<b>Profit Before Tax</b>	<b>18,526,834</b>	<b>1,835,414</b>
<b>Tax Expense</b>		
Current Tax	800	22,933
Deferred Tax	29,725	(234,391)
<b>Profit for the Year</b>	<b>18,496,309</b>	<b>2,046,872</b>

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For and on behalf of the Board of Directors