

Balance Sheet as at 31st March, 2022

in USD

	As at March 31, 2022	As at March 31, 2021
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	121,607	152,501
Capital work in progress	-	-
Goodwill and other Intangible Assets	176	223
Intangible Assets under development	-	-
Right-of-use assets	1,340,553	1,731,352
Deferred tax assets (net)	332,695	204,666
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	96,250	96,250
Non-Current Tax Assets	48,954	35,445
Other Non-Current Assets	-	-
Total Non-Current Assets	1,940,235	2,220,438
Current Assets		
Financial Assets		
Trade Receivables	390,566	119,636
Cash and Cash Equivalents	1,815,209	845,833
Loans	-	-
Other Financial Assets	54,156,873	56,647,792
Other Current Assets	131,953	164,775
Total Current Assets	56,494,600	57,778,037
Total Assets	58,434,835	59,998,474
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,000	5,000
Share application money received	-	-
Other Equity	53,948,894	53,732,896
Total Equity	53,953,894	53,737,896
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,047,603	1,412,221
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	1,047,603	1,412,221
Current Liabilities		
Financial Liabilities		
Borrowings	364,618	1,086,053
Trade Payables	575,120	1,910,438
Other Financial Liabilities	1,048,902	555,827
Other Current Liabilities	1,444,699	1,296,039
Provisions	-	-
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	3,433,338	4,848,357
Total Liabilities	4,480,941	6,260,578
Total Equity and Liabilities	58,434,835	59,998,474

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, 2022

	in USD	
	2021-22	2020-21
INCOME		
Revenue from Operations	10,245,054	7,200,506
Other Income	4,666,514	19,871,627
Total Income	14,911,568	27,072,134
EXPENSES		
Employee Benefits Expense	10,061,223	6,458,155
Technician fees	-	-
Finance Costs	114,027	111,888
Depreciation and Amortization Expense	444,550	375,562
Other Expenses	4,199,309	1,599,695
Total Expenses	14,819,108	8,545,300
Profit Before Tax	92,460	18,526,834
Tax Expense		
Current Tax	4,491	800
Deferred Tax	(128,029)	29,725
Profit for the Year	215,997	18,496,309

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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