

Balance Sheet as at 31st March, 2023

in EUR

	<u>As at March 31, 2023</u>
ASSETS	
Non-Current Assets	
Property, Plant and Equipment	470,167
Capital work in progress	-
Goodwill and other Intangible Assets	-
Intangible Assets under development	-
Right-of-use assets	949,869
Deferred tax assets (net)	-
Financial Assets	
Investments	-
Loans	-
Other Financial Assets	199,793
Non-Current Tax Assets	-
Other Non-Current Assets	-
Total Non-Current Assets	1,619,829
Current Assets	
Financial Assets	
Trade Receivables	-
Cash and Cash Equivalents	633,793
Loans	-
Other Financial Assets	-
Other Current Assets	1,995
Total Current Assets	635,788
Total Assets	2,255,616
EQUITY AND LIABILITIES	
Equity	
Equity Share Capital	3,000
Share application money received	-
Other Equity	109,864
Total Equity	112,864
Liabilities	
Non-Current Liabilities	
Financial Liabilities	
Borrowings	778,797
Other Financial Liabilities	-
Provisions	-
Deferred Tax Liabilities (Net)	-
Other Non-Current Liabilities	-
Total Non-Current Liabilities	778,797
Current Liabilities	
Financial Liabilities	
Borrowings	233,863
Trade Payables	60,152
Other Financial Liabilities	824,742
Other Current Liabilities	208,577
Provisions	-
Current Tax Liabilities (Net)	36,621
Total Current Liabilities	1,363,956
Total Liabilities	2,142,753
Total Equity and Liabilities	2,255,616

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 I

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

DNEG Spain, S.L.

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

	in EUR
	2022-23
INCOME	
Revenue from Operations	2,239,124
Other Income	5,502
Total Income	2,244,626
EXPENSES	
Employee Benefits Expense	1,744,569
Technician fees	-
Finance Costs	32,255
Depreciation and Amortization Expense	170,590
Other Expenses	150,727
Total Expenses	2,098,141
Profit Before Tax	146,485
Tax Expense	
Current Tax	36,621
Deferred Tax	-
Profit for the Year	109,864

In terms of our report attached

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

For and on behalf of the Board o

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