

Double Negative Canada Productions Limited

Balance Sheet as at 31st March, 2023

in CAD

	As at March 31, 2023	As at March 31, 2022
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	2,152,038	1,479,010
Capital work in progress	-	-
Goodwill and other Intangible Assets	9,927,043	10,280,019
Intangible Assets under development	-	-
Right-of-use assets	4,084,693	3,357,941
Deferred tax assets (net)	257,967	731,517
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	13,858,189	159,856
Non-Current Tax Assets	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	30,279,930	16,008,344
Current Assets		
Financial Assets		
Trade Receivables	9,004,273	3,907,277
Cash and Cash Equivalents	4,086,195	6,509,863
Loans	-	-
Other Financial Assets	26,049,553	22,976,392
Other Current Assets	4,485,391	3,932,299
Total Current Assets	43,625,412	37,325,831
Total Assets	73,905,342	53,334,175
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	-	-
Share application money received	-	-
Other Equity	36,837,828	32,550,234
Total Equity	36,837,828	32,550,234
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	2,724,885	3,303,590
Lease Liabilities	-	-
Other Financial Liabilities	584,791	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	3,309,676	3,303,590
Current Liabilities		
Financial Liabilities		
Borrowings	1,898,685	1,436,101
Lease Liabilities	-	-
Trade Payables	357,872	3,521,020
Other Financial Liabilities	26,149,810	6,075,286
Other Current Liabilities	3,161,063	5,228,874
Provisions	-	-
Current Tax Liabilities (Net)	2,190,408	1,219,070
Total Current Liabilities	33,757,838	17,480,351
Total Liabilities	37,067,514	20,783,941
Total Equity and Liabilities	73,905,342	53,334,175

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:

Double Negative Canada Productions Limited

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

	in CAD	
	2022-23	2021-22
INCOME		
Revenue from Operations	94,422,629	71,790,576
Other Income	6,307,720	159,573
Total Income	100,730,349	71,950,149
EXPENSES		
Employee Benefits Expense	77,530,080	51,452,168
Technician fees	-	-
Finance Costs	356,398	356,020
Depreciation and Amortization Expense	2,653,302	2,465,068
Other Expenses	14,244,570	10,496,004
Total Expenses	94,784,350	64,769,261
Profit Before Tax	5,946,000	7,180,888
Tax Expense		
Current Tax	1,184,857	970,475
Deferred Tax	473,550	1,076,432
Profit for the Year	4,287,594	5,133,981

In terms of our report attached

For V. Shivkumar & Associates
Chartered Accountants
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For and on behalf of the Board of Directors

V. Shivkumar
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