

Balance Sheet as at 31st March, 2024

in EUR

	As at March 31, 2024	As at March 31, 2023
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	495,892	470,167
Capital work in progress	-	-
Goodwill and other Intangible Assets	-	-
Intangible Assets under development	-	-
Right-of-use assets	760,239	949,869
Deferred tax assets (net)	-	-
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	143,273	225,209
Non-Current Tax Assets	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	1,399,404	1,645,245
Current Assets		
Financial Assets		
Trade Receivables	-	-
Cash and Cash Equivalents	638,841	633,793
Loans	-	-
Other Financial Assets	241,185	2,602,974
Other Current Assets	-	1,995
Total Current Assets	880,026	3,238,762
Total Assets	2,279,429	4,884,007
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	3,000	3,000
Share application money received	-	-
Other Equity	450,727	109,864
Total Equity	453,727	112,864
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	611,189	778,797
Other Financial Liabilities	-	25,416
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	611,189	804,213
Current Liabilities		
Financial Liabilities		
Borrowings	238,565	233,863
Trade Payables	90,726	60,152
Other Financial Liabilities	656,570	3,427,717
Other Current Liabilities	83,311	208,577
Provisions	-	-
Current Tax Liabilities (Net)	145,342	36,621
Total Current Liabilities	1,214,514	3,966,930
Total Liabilities	1,825,702	4,771,144
Total Equity and Liabilities	2,279,429	4,884,007

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 Spain, S.L.

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

	in EUR	
	2023-24	2022-23
INCOME		
Revenue from Operations	9,724,569	2,239,124
Other Income	9,130	5,502
Total Income	9,733,698	2,244,626
EXPENSES		
Employee Benefits Expense	8,439,817	1,744,569
Technician fees	-	-
Finance Costs	42,148	32,255
Depreciation and Amortization Expense	310,515	170,590
Other Expenses	486,224	150,727
Total Expenses	9,278,704	2,098,141
Profit Before Tax	454,994	146,485
Tax Expense		
Current Tax	114,131	36,621
Deferred Tax	-	-
Profit for the Year	340,863	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 of Directors

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