

**DNEG Australia Pty Limited****Balance Sheet as at 31st March, 2023**

in AUD

	<u>As at March 31, 2023</u>
<b>ASSETS</b>	
<b>Non-Current Assets</b>	
Property, Plant and Equipment	325,648
Capital work in progress	7,641,033
Goodwill and other Intangible Assets	-
Intangible Assets under development	0
Right-of-use assets	1,776,984
Deferred tax assets (net)	-
Financial Assets	
Investments	-
Loans	-
Other Financial Assets	10,847
Non-Current Tax Assets	-
Other Non-Current Assets	-
<b>Total Non-Current Assets</b>	<b>9,754,512</b>
<b>Current Assets</b>	
Financial Assets	
Trade Receivables	-
Cash and Cash Equivalents	1,240,237
Loans	-
Other Financial Assets	3,167,491
Other Current Assets	888,193
<b>Total Current Assets</b>	<b>5,295,922</b>
<b>Total Assets</b>	<b>15,050,434</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Equity Share Capital	1
Share application money received	-
Other Equity	183,418
<b>Total Equity</b>	<b>183,419</b>
<b>Liabilities</b>	
<b>Non-Current Liabilities</b>	
Financial Liabilities	
Borrowings	1,503,448
Other Financial Liabilities	25,416
Provisions	-
Deferred Tax Liabilities (Net)	-
Other Non-Current Liabilities	-
<b>Total Non-Current Liabilities</b>	<b>1,528,864</b>
<b>Current Liabilities</b>	
Financial Liabilities	
Borrowings	586,128
Trade Payables	231,028
Other Financial Liabilities	3,440,567
Other Current Liabilities	9,001,819
Provisions	-
Current Tax Liabilities (Net)	78,608
<b>Total Current Liabilities</b>	<b>13,338,150</b>
<b>Total Liabilities</b>	<b>14,867,014</b>
<b>Total Equity and Liabilities</b>	<b>15,050,434</b>

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 Australia Pty Limited**

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

	<b>in AUD</b>
	<b>2022-23</b>
<b>INCOME</b>	
Revenue from Operations	2,882,289
Other Income	1,973
<b>Total Income</b>	<b>2,884,262</b>
<b>EXPENSES</b>	
Employee Benefits Expense	1,804,086
Technician fees	-
Finance Costs	61,552
Depreciation and Amortization Expense	278,263
Other Expenses	478,335
<b>Total Expenses</b>	<b>2,622,236</b>
<b>Profit Before Tax</b>	<b>262,026</b>
<b>Tax Expense</b>	
Current Tax	78,608
Deferred Tax	-
<b>Profit for the Year</b>	<b>183,418</b>

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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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