

DNEG Bulgaria EOOD**Balance Sheet as at 31st March, 2023**

in BGN

	<u>As at March 31, 2023</u>	<u>As at March 31, 2022</u>
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	63,393	2,651
Capital work in progress	-	-
Goodwill and other Intangible Assets	-	-
Intangible Assets under development	-	-
Right-of-use assets	2,225,756	-
Deferred tax assets (net)	1,886	-
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	-	-
Non-Current Tax Assets	12,880	-
Other Non-Current Assets	-	-
Total Non-Current Assets	2,303,915	2,651
Current Assets		
Financial Assets		
Trade Receivables	-	-
Cash and Cash Equivalents	1,219,602	98,939
Loans	-	-
Other Financial Assets	4,691,722	1,868,201
Other Current Assets	16,189	31,894
Total Current Assets	5,927,514	1,999,035
Total Assets	8,231,429	2,001,686
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,000	2,000
Share application money received	-	-
Other Equity	539,830	104,786
Total Equity	541,830	106,786
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,947,821	-
Other Financial Liabilities	24,356	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	265
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	1,972,177	265
Current Liabilities		
Financial Liabilities		
Borrowings	296,798	-
Trade Payables	17,194	32,882
Other Financial Liabilities	-	-
Other Current Liabilities	5,403,430	1,850,081
Provisions	-	-
Current Tax Liabilities (Net)	-	11,672
Total Current Liabilities	5,717,422	1,894,635
Total Liabilities	7,689,599	1,894,900
Total Equity and Liabilities	8,231,429	2,001,686

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 Bulgaria EOOD

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

	in BGN	
	2022-23	2021-22
INCOME		
Revenue from Operations	6,310,180	1,786,164
Other Income	327	232
Total Income	6,310,508	1,786,397
EXPENSES		
Employee Benefits Expense	5,648,031	1,613,587
Technician fees	-	-
Finance Costs	27,052	19,892
Depreciation and Amortization Expense	45,393	115
Other Expenses	176,890	36,079
Total Expenses	5,897,365	1,669,673
Profit Before Tax	413,142	116,724
Tax Expense		
Current Tax	(10,591)	11,672
Deferred Tax	(11,310)	265
Profit for the Year	435,044	104,786

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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