

**Prime Focus 3D India Private Limited**  
**Balance Sheet**

in

**As at March 31,**  
**2015**

**Equity and Liabilities**

**Shareholders' funds**

|                      |                |
|----------------------|----------------|
| Share Capital        | 500,000        |
| Reserves and Surplus | (9,019)        |
|                      | <u>490,981</u> |

**Non-current liabilities**

|                              |          |
|------------------------------|----------|
| Long-term borrowings         | -        |
| Deferred tax liability (net) | -        |
| Other long-term liabilities  | -        |
| Long-term provisions         | -        |
|                              | <u>-</u> |

**Current liabilities**

|                           |              |
|---------------------------|--------------|
| Short-term borrowings     | -            |
| Trade payables            | -            |
| Other current liabilities | 9,019        |
| Short-term provisions     | -            |
|                           | <u>9,019</u> |

**TOTAL**

**500,000**

**Assets**

**Non-current assets**

|                              |          |
|------------------------------|----------|
| Fixed assets                 |          |
| Tangible assets              | -        |
| Intangible assets            | -        |
| Deferred tax assets (net)    | -        |
| Long-term loans and advances | -        |
| Other non-current assets     | -        |
|                              | <u>-</u> |

**Current assets**

|                               |                |
|-------------------------------|----------------|
| Trade receivables             | -              |
| Cash and bank balances        | -              |
| Short-term loans and advances | 500,000        |
| Other current assets          | -              |
|                               | <u>500,000</u> |

**TOTAL**

**500,000**

**Prime Focus 3D India Private Limited**  
**Profit & Loss Account**

in

**For the year  
ended March  
31,  
2015**

**Income**

Revenue from operations (net)  
Other income

-  
-

-

**Expenses**

Employee benefits expenses  
Other expenses  
Finance costs  
Depreciation and amortization expenses

-

9,019

-

-

9,019

**Profit before exceptional items and tax**

**(9,019)**

Exceptional Items

-

**Profit before tax**

**(9,019)**

**Tax expense**

Current tax

-

-

Deferred tax

-

**Total tax expenses**

-

**Profit for the year from continuing operations**

**(9,019)**