

Prime Focus Luxembourg S.à r.l.**Balance sheet**

in USD

**As at March 31,
2015****Equity and Liabilities****Shareholders' funds**

Share Capital	17,320,000
Reserves and Surplus	(1,893,976)
	15,426,024

Non-current liabilities

Long-term borrowings	-
Deferred tax liability (net)	-
Other long-term liabilities	19,101,570
Long-term provisions	-
	19,101,570

Current liabilities

Short-term borrowings	-
Trade payable	17,233
Other current liabilities	131,192
Short-term provisions	-
	148,425

TOTAL**34,676,019****Assets****Non-current assets**

Fixed assets	
Tangible assets	-
Intangible assets	-
Non-current investments	34,667,181
Long-term loans and advances	-
Other non-current assets	-
	34,667,181

Current assets

Current investments	-
Trade receivables	-
Cash and bank balances	905
Short-term loans and advances	7,933
	8,838

TOTAL**34,676,019**

Prime Focus Luxembourg S.à r.l.

Statement of Profit and Loss

in USD

For the year
ended March
31,
2015

Income

Revenue from operations (net)	-
Other income	4,462
	<u>4,462</u>

Expenses

Employee benefits expense	-
Other expenses	49,185
Finance costs	519,000
Depreciation and amortization expense	-
	<u>568,185</u>

Profit before exceptional items and tax

(563,723)

Exceptional Items

-

Profit before tax

(563,723)

Tax expense

Current tax	3,897
	<u>3,897</u>

Deferred tax

-

Total tax expense

3,897

Profit for the year from continuing operations

(567,621)