

**Prime Focus VFX USA Inc.**  
**Balance sheet as at March 31, 2015**

in \$

	<b>As at March 31, 2015</b>
<b>Equity and liabilities</b>	
<b>Shareholders' funds</b>	
Share capital	10
Reserves and surplus	(253,675)
	<u>(253,665)</u>
<b>Non-current liabilities</b>	
Long-term borrowings	-
Long-term provisions	-
	<u>-</u>
<b>Current liabilities</b>	
Short-term borrowings	-
Trade payables	-
Other current liabilities	253,756
Short-term provisions	-
	<u>253,756</u>
<b>TOTAL</b>	<u><u>91</u></u>
<b>Assets</b>	
<b>Non-current assets</b>	
Fixed assets	
Tangible assets	-
Intangible assets including goodwill	-
Long-term loans and advances	-
	<u>-</u>
<b>Current assets</b>	
Trade receivables	-
Cash and bank balances	91
Short-term loans and advances	-
Other current assets	-
	<u>91</u>
<b>TOTAL</b>	<u><u>91</u></u>

**Prime Focus VFX USA Inc.**  
**Statement of Profit and Loss for the year ended March 31, 2015**

in \$

	<b>Year ended March 31, 2015</b>
<b>Income</b>	
Rent income	-
Other income	-
	<u>-</u>
	<u>-</u>
<b>Expenses</b>	
Employee benefits expense	-
Finance costs	-
Depreciation and amortisation expense	-
Other expenses	-
	<u>-</u>
	<u>-</u>
<b>Profit before tax</b>	-
<b>Tax expense</b>	
Current tax	-
Deferred tax	-
<b>Total tax expense</b>	<u>-</u>
	<u>-</u>
<b>(Loss) / profit for the year</b>	<u><u>-</u></u>