## **Prime Focus International Services UK Limited**

Non-current assets	Balance sheet			in GBP
Non-current assets		Notes		rch 31,
Non-current assets         Property, plant and equipment         6,592,784         5,081,897           Capital work-in progress         -         -           Intangible assets         -         -           Financial Assets         -         -           i) Investments         -         -           ii) Loans         -         -           Deferred tax assets         -         -           Other non-current assets         -         -           Current assets         -         -           Financial Assets         1,176,325         2,325,521           ii) Cash and cash equivalents         151,970         354,390           iii) Other financial assets         21,276,040         17,451,433           TOTAL         29,197,119         25,213,241           Equity and Liabilities         1         1           Equity         5,921,592         369,278           Equity Share Capital         1         1           Other Equity         5,921,592         369,278           Liabilities         5,921,592         369,278           Financial liabilities         -         -           Financial liabilities         -         -           Financial			2018	2017
Property, plant and equipment         6,592,784         5,081,897           Capital work-in progress         -         -           Intangible assets         -         -           Financial Assets         -         -           i) Investments         ii Loans         -         -           Deferred tax assets         -         -         -           Other non-current assets         -         -         -         -           Other non-current assets         - <t< td=""><td></td><td></td><td></td><td></td></t<>				
Capital work-in progress Intangible assets         -				
Intangible assets			6,592,784	5,081,897
Financial Assets           i) Investments			-	-
i) Investments         Deferred tax assets       -       -         Other non-current assets       -       -         Current assets       -       -         Financial Assets       -       -         i) Trade receivables       1,176,325       2,325,521         ii) Cash and cash equivalents       151,970       354,390         iii) Other financial assets       21,276,040       17,451,433         TOTAL       29,197,119       25,213,241         Equity and Liabilities       -       -         Equity Share Capital       1       1         Other Equity       5,921,592       369,278         Liabilities       -       5,921,593       369,278         Liabilities       -       -       -         Non-current liabilities       -       -       -         i) Borrowings       5,369,711       3,749,187       -       -         ii) Other financial liabilities       - <td></td> <td></td> <td>-</td> <td>-</td>			-	-
ii) Loans         Deferred tax assets         -<				
Deferred tax assets         -         -           Other non-current assets         -         -           Current assets         -         -           Financial Assets         -         -           i) Trade receivables         1,176,325         2,325,521           ii) Cash and cash equivalents         151,970         354,390           iii) Other financial assets         21,276,040         17,451,433           TOTAL         29,197,119         25,213,241           Equity and Liabilities           Equity Share Capital         1         1           Other Equity         5,921,592         369,278           Equity Institute         5,921,593         369,279           Liabilities         5,921,593         369,279           Liabilities         -         -           Financial liabilities         -         -           i) Borrowings         5,369,711         3,749,187           i) Other financial liabilities         -         -           Provisions         5,369,711         3,749,187           Current liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities	,			
Other non-current assets         -         -           Current assets         -         -           Financial Assets         -         -           i) Trade receivables         1,176,325         2,325,521           ii) Cash and eash equivalents         151,970         354,390           iii) Other financial assets         21,276,040         17,451,433           TOTAL         29,197,119         25,213,241           Equity and Liabilities           Equity Share Capital         1         1           Other Equity         5,921,592         369,278           Equity Share Capital         1         1           Other Equity         5,921,593         369,278           Is a stabilities         5,921,593         369,278           Financial liabilities         5,921,593         369,278           Financial liabilities         -         -           Financial liabilities         -         -           Provisions         5,369,711         3,749,187           Current liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Financ	,			
Current assets           Financial Assets         1,176,325         2,325,521           i) Cash and cash equivalents         151,970         354,390           iii) Other financial assets         21,276,040         17,451,433           TOTAL         29,197,119         25,213,241           Equity and Liabilities         \$\$\$\$-\$\$\frac{1}{2}\$\$ \$\frac{1}{2}\$\$ \$\frac{1}{2}\$\$\$ \$\frac{1}{2}\$\$\$ \$\frac{1}{2}\$\$ \$\frac{1}{2}\$\$ \$\frac{1}{2}\$\$ \$\frac{1}{2}\$\$\$ \$\frac{1}{2}\$\$ \$			-	-
Current assets           Financial Assets         1,176,325         2,325,521           i) Cash and cash equivalents         151,970         354,390           ii) Other financial assets         21,276,040         17,451,433           TOTAL         29,197,119         25,213,241           Equity and Liabilities         \$	Other non-current assets		-	-
Financial Assets         i) Trade receivables       1,176,325       2,325,521         ii) Cash and cash equivalents       151,970       354,390         iii) Other financial assets       21,276,040       17,451,433         TOTAL       29,197,119       25,213,241         Equity and Liabilities         Equity Share Capital       1       1         Other Equity       5,921,592       369,278         Colspan="3">Equity Share Capital       1       1         Other Equity       5,921,593       369,278         Non-current liabilities         Financial liabilities         i) Borrowings       5,369,711       3,749,187         i) Other financial liabilities       -       -         Provisions       -       -         Current liabilities         Financial Liabilities         Current liabilities         Financial Liabilities         i) Borrowings       2,360,568       2,236,958         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,997,123			6,592,784	5,081,897
i) Trade receivables       1,176,325       2,325,521         ii) Cash and cash equivalents       151,970       354,390         iii) Other financial assets       21,276,040       17,451,433         TOTAL       29,197,119       25,213,241         Equity and Liabilities         Equity Share Capital       1       1       1         Other Equity       5,921,592       369,278         Equity Share Capital       1       1       1         Other Equity       5,921,593       369,278         Equity Share Capital       1       1       1         Other Equity       5,921,593       369,278         Share Capital       1       2       2       2       3 <td></td> <td></td> <td></td> <td></td>				
ii) Cash and cash equivalents       151,970       354,390         iii) Other financial assets       21,276,040       17,451,433         TOTAL       29,197,119       25,213,241         Equity and Liabilities         Equity Share Capital       1       3       7       1       1	Financial Assets			
iii) Other financial assets         21,276,040         17,451,433           TOTAL         29,197,119         25,213,241           Equity and Liabilities         Equity           Equity Share Capital         1         1           Other Equity         5,921,592         369,278           Liabilities         5,921,593         369,279           Liabilities         5,369,715         3,749,187           ii) Other financial liabilities         5,369,711         3,749,187           ii) Other financial liabilities         -         -           Provisions         5,369,711         3,749,187           Current liabilities         -         -           Financial Liabilities         5,369,711         3,749,187           Current liabilities         2,360,508         2,236,998           ii) Borrowings         2,360,568         2,236,998           ii) Trade payables         1,573,132         1,060,654           Other current liabilities         13,972,115         17,797,123           17,905,815         21,094,775	i) Trade receivables		1,176,325	2,325,521
TOTAL         29,197,119         25,213,241           Equity and Liabilities           Equity Share Capital         1	ii) Cash and cash equivalents		151,970	354,390
Equity and Liabilities           Equity Share Capital         1	iii) Other financial assets		21,276,040	17,451,433
Equity         Equity Share Capital         1         1           Other Equity         5,921,592         369,278           5,921,593         369,279           Liabilities           Non-current liabilities           Financial liabilities           i) Borrowings         5,369,711         3,749,187           i) Other financial liabilities         -         -           Provisions         -         -           Current liabilities         -         -           Financial Liabilities         -         -           i) Borrowings         2,360,568         2,236,998           ii) Trade payables         1,573,132         1,060,654           Other current liabilities         13,972,115         17,797,123           17,905,815         21,094,775	TOTAL	_	29,197,119	25,213,241
Equity         Equity Share Capital         1         1           Other Equity         5,921,592         369,278           5,921,593         369,279           Liabilities           Non-current liabilities           Financial liabilities           i) Borrowings         5,369,711         3,749,187           i) Other financial liabilities         -         -           Provisions         -         -           Current liabilities         -         -           Financial Liabilities         -         -           i) Borrowings         2,360,568         2,236,998           ii) Trade payables         1,573,132         1,060,654           Other current liabilities         13,972,115         17,797,123           17,905,815         21,094,775	Equity and Liabilities			
Equity Share Capital       1       1         Other Equity       5,921,592       369,278         5,921,593       369,279         Liabilities         Non-current liabilities         Financial liabilities         i) Borrowings       5,369,711       3,749,187         i) Other financial liabilities       -       -         Provisions       -       -         Current liabilities       -       -         Financial Liabilities       3,749,187         i) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         Total Current liabilities       13,972,115       17,797,123         Other current liabilities       13,972,115       17,905,815	_ ·			
Other Equity         5,921,592         369,278           Liabilities           Non-current liabilities           Financial liabilities           i) Borrowings         5,369,711         3,749,187           ii) Other financial liabilities         -         -           Deferred tax liability (net)         -         -           Provisions         -         -           Current liabilities         -         -           Financial Liabilities         3,349,187           i) Borrowings         2,360,568         2,236,998           ii) Trade payables         1,573,132         1,060,654           Other current liabilities         13,972,115         17,797,123           17,995,815         21,094,775			1	1
5,921,593       369,279         Liabilities         Non-current liabilities         Financial liabilities         i) Borrowings       5,369,711       3,749,187         Deferred tax liability (net)       -       -         Provisions       -       -         Current liabilities       -       -         Financial Liabilities       -       -         i) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775			5,921,592	369,278
Liabilities         Non-current liabilities         Financial liabilities         i) Borrowings       5,369,711       3,749,187         ii) Other financial liabilities       -       -         Deferred tax liability (net)       -       -         Provisions       -       -       -         Current liabilities       -       -       -         Financial Liabilities       -       -       -         i) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775	1 3	_		
Financial liabilities         i) Borrowings       5,369,711       3,749,187         ii) Other financial liabilities       -       -         Deferred tax liability (net)       -       -         Provisions       -       -       -         Current liabilities       5,369,711       3,749,187         Current liabilities       5       2,360,568       2,236,998         ii) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775	Liabilities		, ,	,
i) Borrowings       5,369,711       3,749,187         ii) Other financial liabilities       -       -         Deferred tax liability (net)       -       -         Provisions       -       -         Current liabilities       -       -         Financial Liabilities       -       -         i) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775	Non-current liabilities			
ii) Other financial liabilities         Deferred tax liability (net)       -       -         Provisions       -       -         Current liabilities       5,369,711       3,749,187         Current liabilities         Financial Liabilities       2,360,568       2,236,998         ii) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775	Financial liabilities			
ii) Other financial liabilities         Deferred tax liability (net)       -       -         Provisions       -       -         Current liabilities       5,369,711       3,749,187         Current liabilities         Financial Liabilities       2,360,568       2,236,998         ii) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775	i) Borrowings		5,369,711	3,749,187
Deferred tax liability (net)         -         -           Provisions         -         -           5,369,711         3,749,187           Current liabilities           Financial Liabilities         2,360,568         2,236,998           ii) Trade payables         1,573,132         1,060,654           Other current liabilities         13,972,115         17,797,123           17,905,815         21,094,775			- , ,-	-
Provisions         -         -           Current liabilities         5,369,711         3,749,187           Financial Liabilities         -         -           i) Borrowings         2,360,568         2,236,998           ii) Trade payables         1,573,132         1,060,654           Other current liabilities         13,972,115         17,797,123           17,905,815         21,094,775			-	-
5,369,711       3,749,187         Current liabilities         Financial Liabilities         i) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775			_	_
Current liabilities         Financial Liabilities       2,360,568       2,236,998         i) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775			5,369,711	3,749,187
Financial Liabilities         i) Borrowings       2,360,568       2,236,998         ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775	Current liabilities		0,000,111	•,,,10.
i) Borrowings 2,360,568 2,236,998 ii) Trade payables 1,573,132 1,060,654 Other current liabilities 13,972,115 17,797,123 17,905,815 21,094,775				
ii) Trade payables       1,573,132       1,060,654         Other current liabilities       13,972,115       17,797,123         17,905,815       21,094,775			2.360,568	2,236,998
Other current liabilities         13,972,115         17,797,123           17,905,815         21,094,775				
17,905,815 21,094,775	7			
	S MAL S MACINIAN	_		
	TOTAL	_	29,197,119	25,213,241

As per our report of even date

For V. Shivkumar & Associates

Chartered Accountants Registration No.: 112781W For and on behalf of the Board of Directors

V. Shivkumar (Proprietor) Membership No. 042673

Mumbai May 24, 2018

## **Prime Focus International Services UK Limited**

Profit & Loss Account			in GBP
	Notes	For the year ende	d March 31,
		2018	2017
Income			
Revenue from operations (net)		17,208,291	16,608,974
Other income	_	4,503,214	2,934,207
	_	21,711,505	19,543,181
Expenses			
Employee benefits expenses		2,711,000	2,602,386
Other expenses		11,574,507	12,499,160
Finance costs		318,157	415,509
Depreciation and amortization expenses		1,503,959	1,600,656
•	_	16,107,623	17,117,711
Profit/(Loss) before exceptional items and tax	_	5,603,882	2,425,470
Exceptional Items		-	-
Profit before tax	_	5,603,882	2,425,470
Tax expense	_		
Current tax		56,163	(342,080)
Deferred tax	_	-	-
Total tax expense	_	56,163	(342,080)
Profit/(Loss) for the year	_	5,547,719	2,767,550

As per our report of even date

For V. Shivkumar & Associates Chartered Accountants

Firm Registration No.: 112781W

For and on behalf of the Board of Directors

V. Shivkumar (Proprietor) Membership No. 042673 Mumbai May 24, 2018