

**Prime Focus International Services UK Limited****Balance sheet**

in GBP

	Notes	As at March 31,	
		2018	2017
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment		6,592,784	5,081,897
Capital work-in progress		-	-
Intangible assets		-	-
<b>Financial Assets</b>			
i) Investments			
ii) Loans			
Deferred tax assets		-	-
Other non-current assets		-	-
		<u>6,592,784</u>	<u>5,081,897</u>
<b>Current assets</b>			
<b>Financial Assets</b>			
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
<b>TOTAL</b>		<u><b>29,197,119</b></u>	<u><b>25,213,241</b></u>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity Share Capital		1	1
Other Equity		5,921,592	369,278
		<u><b>5,921,593</b></u>	<u><b>369,279</b></u>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
i) Borrowings		5,369,711	3,749,187
ii) Other financial liabilities		-	-
Deferred tax liability (net)		-	-
Provisions		-	-
		<u><b>5,369,711</b></u>	<u><b>3,749,187</b></u>
<b>Current liabilities</b>			
<b>Financial Liabilities</b>			
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
		<u><b>17,905,815</b></u>	<u><b>21,094,775</b></u>
<b>TOTAL</b>		<u><b>29,197,119</b></u>	<u><b>25,213,241</b></u>

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 ended March 31,	
		2018	2017
<b>Income</b>			
Revenue from operations (net)		17,208,291	16,608,974
Other income		4,503,214	2,934,207
		<u>21,711,505</u>	<u>19,543,181</u>
<b>Expenses</b>			
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
		<u>16,107,623</u>	<u>17,117,711</u>
<b>Profit/(Loss) before exceptional items and tax</b>		<b>5,603,882</b>	<b>2,425,470</b>
Exceptional Items		-	-
<b>Profit before tax</b>		<u><b>5,603,882</b></u>	<u><b>2,425,470</b></u>
<b>Tax expense</b>			
Current tax		56,163	(342,080)
Deferred tax		-	-
<b>Total tax expense</b>		<u><b>56,163</b></u>	<u><b>(342,080)</b></u>
<b>Profit/(Loss) for the year</b>		<u><u><b>5,547,719</b></u></u>	<u><u><b>2,767,550</b></u></u>

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**