

**Prime Focus ME Holdings Limited****Balance sheet**

		In USD	
	Notes	As at March 31,	
		2018	2017
<b>Assets</b>			
<b>Current assets</b>			
<b>Financial Assets</b>			
ii) Trade receivables	3	16,238,442	16,364,414
i) Cash ad cash equivalents	4	376	290
ii) Other financial assets	5		-
Other current assets	6		16,679
		<b>16,238,818</b>	<b>16,381,384</b>
<b>TOTAL</b>		<b>16,238,818</b>	<b>16,381,384</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity Share Capital	7	6,874	6,874
Other Equity	8	16,215,772	16,344,597
		<b>16,222,646</b>	<b>16,351,471</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
i) Borrowings	9		-
<b>Current liabilities</b>			
<b>Financial Liabilities</b>			
i) Trade payables	10	16,172	29,375
Other current liabilities	11		538
		<b>16,172</b>	<b>29,913</b>
<b>TOTAL</b>		<b>16,238,818</b>	<b>16,381,384</b>

Notes forming part of the financial statements

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**

**Prime Focus ME Holdings Limited****Profit & Loss Account**

		<b>In USD</b>	
	<b>Notes</b>	<b>For the year ended March 31, 2018</b>	<b>2017</b>
<b>Income</b>			
Revenue from operations (net)		-	-
Other income		-	-
		<u>-</u>	<u>-</u>
<b>Expenses</b>			
Employee benefits expenses	12	3,179	-
Other expenses	13	124,763	2,191,876
Finance costs	14	605	401
		<u>128,547</u>	<u>2,192,277</u>
<b>Profit/(Loss) before exceptional items and tax</b>		<b>(128,547)</b>	<b>(2,192,277)</b>
Exceptional Items		-	-
<b>Profit before tax</b>		<b>(128,547)</b>	<b>(2,192,277)</b>
<b>Tax expense</b>			
Current tax			
Deferred tax		-	-
<b>Total tax expense</b>		<u>-</u>	<u>-</u>
<b>Profit/(Loss) for the year</b>		<b>(128,547)</b>	<b>(2,192,277)</b>

Notes to accounts

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**