	Balance Sl	heet as at	t 31st Ma	rch, 2019
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ASSETS   Non-Current Assets     Property, Plant and Equipment	, , , , , , , , , , , , , , , , , , , ,	As at March 31, 2019	in USD As at March 31, 2018
Property, Plant and Equipment   -	ASSETS		
Gaplat work in progress   -   -     Goodwill and other Intangible Assets   -   -     Intangible Assets under development   -   -     Deferred tax assets (net)   -   -     Financial Assets   -   -     Investments   -   -     Loans   -   -     Other Financial Assets   -   -     Other Financial Assets   -   -     Other Non-Current Assets   -   -     Total Non-Current Assets   -   -     Trade Receivables   -   -     Cash and Cash Equivalents   -   -     Loans   -   -     Other Financial Assets   -   -     Other Financial Assets   -   -     Other Financial Assets   -   -     Total Current Assets   -   -     Total Curren	Non-Current Assets		
Goodwill and other Inlangible Assets   -	Property, Plant and Equipment	-	-
Intensible Assets under development   -	Capital work in progress	-	-
Deferred tax assets (net)   - <td>Goodwill and other Intangible Assets</td> <td>-</td> <td>-</td>	Goodwill and other Intangible Assets	-	-
Financial Assets   .	Intangible Assets under development	-	-
Investments	Deferred tax assets (net)	-	-
Coans	Financial Assets		
Other Financial Assets   -	Investments	-	-
Non-Current Tax Assets	Loans	-	-
Other Non-Current Assets       Current Assets       Financial Assets       Trade Receivables        Cash and Cash Equivalents        Cash and Cash Equivalents        Other Current Assets        Other Current Assets         Total Assets         EQUITY AND LIABILITIES <td>Other Financial Assets</td> <td>-</td> <td>-</td>	Other Financial Assets	-	-
Total Non-Current Assets      Current Assets      Financial Assets      Cash and Cash Equivalents       Cash and Cash Equivalents       Charmanical Assets       Other Current Assets       Total Assets       EQUITY AND LIABILITIES     Equity Share Capital       Share application money received        Other Equity	Non-Current Tax Assets	-	-
Current Assets     Financial Assets   -	Other Non-Current Assets		-
Financial Assets	<b>Total Non-Current Assets</b>	-	-
Trade Receivables			
Cash and Cash Equivalents   - <td></td> <td></td> <td></td>			
Loans   - <td></td> <td>-</td> <td>-</td>		-	-
Other Financial Assets   -   -     Other Current Assets   -   -     Total Assets   -   -     EQUITY AND LIABILITIES   -   -     Equity   -   -     Equity Share Capital   10   10     Share application money received   1   2   -     Other Equity   (256,342)   (254,342)   - <td>Cash and Cash Equivalents</td> <td>-</td> <td>-</td>	Cash and Cash Equivalents	-	-
Other Current Assets   -		-	-
Total Current Assets   -		-	-
Total Assets     EQUITY AND LIABILITIES     Equity   10		<del>_</del>	
EQUITY AND LIABILITIES     Equity   10   10     Share application money received   10   10     Other Equity   (256,342)   (254,342)     Total Equity   (256,332)   (254,332)     Liabilities   8   8     Non-Current Liabilities   5   1     Borrowings   1   2     Other Financial Liabilities (Net)   1   1     Provisions   1   1     Other Non-Current Liabilities   1   1     Other Non-Current Liabilities   1   1     Total Non-Current Liabilities   1   1     Financial Liabilities   2   1     Financial Liabilities   2   1     Forter Liabilities   2   2     Financial Liabilities   2   2     Other Financial Liabilities   2   2     Other Current Liabilities   2   2     Other Current Liabilities   2   2     Other Current Liabilities   2   2     <			
Equity   Equity Share Capital   10   10     Share application money received   c. 256,342   c. 254,342     Other Equity   (256,332)   (254,342)     Total Equity   (256,332)   (254,332)     Total Equity   (256,332)   (254,332)     Total Equity     Tother Liabilities     Financial Liabilities     Borrowings   c	Total Assets		
Equity Share Capital   10   10     Share application money received   2   -     Other Equity   (256,342)   (254,342)     Total Equity   (256,332)   (254,332)     Liabilities     Non-Current Liabilities     Financial Liabilities   -   -     Borrowings   -   -   -     Other Financial Liabilities   -   -   -     Provisions   -   -   -   -     Other Non-Current Liabilities   -   -   -   -     Other Non-Current Liabilities   -   -   -   -     Total Non-Current Liabilities   - </td <td></td> <td></td> <td></td>			
Share application money received   -   <			
Other Equity   (256,342)   (254,342)     Total Equity   (256,332)   (254,332)     Liabilities   Variabilities     Financial Liabilities   Variabilities   Variabilities     Borrowings   1   1     Other Financial Liabilities   1   1     Provisions   1   1     Deferred Tax Liabilities (Net)   1   1     Other Non-Current Liabilities   1   1     Total Non-Current Liabilities   1   1     Financial Liabilities   2   1     Financial Liabilities   1   1     Borrowings   1   1     Trade Payables   1   1     Other Financial Liabilities   256,332   254,332     Other Current Liabilities   1   1     Provisions   1   1     Current Tax Liabilities (Net)   2   1     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		10	10
Total Equity   (256,332)   (254,332)     Liabilities   Non-Current Liabilities     Financial Liabilities   Sorrowings   Company   Company		-	-
Liabilities   Non-Current Liabilities   Financial Liabilities - -   Borrowings - -   Other Financial Liabilities - -   Provisions - -   Deferred Tax Liabilities (Net) - -   Other Non-Current Liabilities - -   Total Non-Current Liabilities - -   Borrowings - -   Trade Payables - -   Other Financial Liabilities 256,332 254,332   Other Current Liabilities (Net) - -   Provisions - -   Current Tax Liabilities (Net) - -   Total Current Liabilities 256,332 254,332   Total Liabilities 256,332 254,332			
Non-Current Liabilities     Financial Liabilities   -		(256,332)	(254,332)
Financial Liabilities   Borrowings   -   -     Other Financial Liabilities   -   -     Provisions   -   -     Deferred Tax Liabilities (Net)   -   -     Other Non-Current Liabilities   -   -     Total Non-Current Liabilities   -   -     Financial Liabilities   -   -     Borrowings   -   -   -     Trade Payables   -   -   -     Other Financial Liabilities   256,332   254,332     Other Current Liabilities (Net)   -   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332			
Borrowings   -   -     Other Financial Liabilities   -   -     Provisions   -   -     Deferred Tax Liabilities (Net)   -   -     Other Non-Current Liabilities   -   -     Total Non-Current Liabilities   -   -     Financial Liabilities   -   -     Borrowings   -   -   -     Trade Payables   -   -   -     Other Financial Liabilities   256,332   254,332     Other Current Liabilities (Net)   -   -   -     Current Tax Liabilities (Net)   -   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332			
Other Financial Liabilities   -   -     Provisions   -   -     Deferred Tax Liabilities (Net)   -   -     Other Non-Current Liabilities   -   -     Total Non-Current Liabilities   -   -     Current Liabilities   -   -     Financial Liabilities   -   -     Borrowings   -   -   -     Trade Payables   -   -   -     Other Financial Liabilities   256,332   254,332     Other Current Liabilities (Net)   -   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332			
Provisions   -   -     Deferred Tax Liabilities (Net)   -   -     Other Non-Current Liabilities   -   -     Total Non-Current Liabilities   -   -     Einancial Liabilities   -   -     Borrowings   -   -   -     Trade Payables   -   -   -     Other Financial Liabilities   256,332   254,332     Other Current Liabilities (Net)   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		-	-
Deferred Tax Liabilities (Net) - -   Other Non-Current Liabilities - -   Total Non-Current Liabilities - -   Current Liabilities - -   Financial Liabilities - -   Borrowings - -   Trade Payables - -   Other Financial Liabilities 256,332 254,332   Other Current Liabilities - -   Provisions - -   Current Tax Liabilities (Net) - -   Total Current Liabilities 256,332 254,332   Total Liabilities 256,332 254,332		-	-
Other Non-Current Liabilities   -   -     Total Non-Current Liabilities     Current Liabilities     Financial Liabilities   -   -     Borrowings   -   -     Trade Payables   -   -     Other Financial Liabilities   256,332   254,332     Other Current Liabilities   -   -     Provisions   -   -     Current Tax Liabilities (Net)   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		-	-
Total Non-Current Liabilities   -   -     Current Liabilities     Financial Liabilities   -   -     Borrowings   -   -     Trade Payables   -   -     Other Financial Liabilities   256,332   254,332     Other Current Liabilities   -   -     Provisions   -   -     Current Tax Liabilities (Net)   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		-	-
Current Liabilities   Financial Liabilities Financial Liabilities   Borrowings - -   Trade Payables - -   Other Financial Liabilities 256,332 254,332   Other Current Liabilities - -   Provisions - -   Current Tax Liabilities (Net) - -   Total Current Liabilities 256,332 254,332   Total Liabilities 256,332 254,332			
Financial Liabilities Financial Liabilities   Borrowings - -   Trade Payables - -   Other Financial Liabilities 256,332 254,332   Other Current Liabilities - -   Provisions - -   Current Tax Liabilities (Net) - -   Total Current Liabilities 256,332 254,332   Total Liabilities 256,332 254,332		-	-
Borrowings   -   -     Trade Payables   -   -     Other Financial Liabilities   256,332   254,332     Other Current Liabilities   -   -     Provisions   -   -     Current Tax Liabilities (Net)   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332			
Trade Payables - -   Other Financial Liabilities 256,332 254,332   Other Current Liabilities - -   Provisions - -   Current Tax Liabilities (Net) - -   Total Current Liabilities 256,332 254,332   Total Liabilities 256,332 254,332			
Other Financial Liabilities   256,332   254,332     Other Current Liabilities   -   -     Provisions   -   -     Current Tax Liabilities (Net)   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		-	-
Other Current Liabilities   -   -     Provisions   -   -     Current Tax Liabilities (Net)   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		-	-
Provisions   -   -     Current Tax Liabilities (Net)   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		256,332	254,332
Current Tax Liabilities (Net)   -   -     Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		-	-
Total Current Liabilities   256,332   254,332     Total Liabilities   256,332   254,332		-	-
Total Liabilities 256,332 254,332		-	-
Total Equity and Liabilities		256,332	254,332
	Total Equity and Liabilities		<u> </u>

## **Prime Focus VFX USA Inc**

## Statement of Profit and Loss for the year ended 31st March, 2019

2018-19 - - -	2017-18 - - -
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2,000	
2,000	-
(2,000)	
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-	-
(2,000)	-
	2,000 (2,000)

For and on behalf of the Board of Directors