

PRIME FOCUS ACADEMY OF MEDIA AND ENTERTAINMENT STUDIES PRIVATE LIMITED

Balance Sheet as at March 31, 2022

In Rs.

	Notes	Year ended March 31, 2022	Year ended March 31, 2021
Assets			
Non-current assets			
Property, Plant and Equipment	3	8,64,068	23,39,693
Right of use assets		-	-
Financial Assets			
Other financial assets	4	5,00,000	17,59,800
Other non-current assets	5	1,05,64,886	95,67,866
		1,19,28,954	1,36,67,359
Current assets			
Financial assets			
Trade receivables	6	38,58,645	14,24,089
Cash and cash equivalents	7	12,79,346	18,21,628
Loans	8	9,85,18,519	10,43,22,844
Other financial assets		-	-
Current tax assets (net)		-	-
Other current assets	9	4,16,860	8,69,957
		10,40,73,369	10,84,38,518
Total Assets		11,60,02,324	12,21,05,877
Equity and Liabilities			
Equity			
Equity share capital	10	2,00,000	2,00,000
Other equity	11	11,09,67,878	11,50,28,363
		11,11,67,878	11,52,28,363
Liabilities			
Non-current liabilities			
Financial liabilities		-	-
Provisions	12	13,121	13,012
Non-current tax liabilities (net)		-	-
Total non-current liabilities		13,121	13,012
Current liabilities			
Financial liabilities			
Trade payables	13	19,81,293	38,04,235
Other financial liabilities	14	-	1,21,727
Other current liabilities	15	28,40,032	29,38,541
Total current liabilities		48,21,324	68,64,503
Total equity and liabilities		11,60,02,324	12,21,05,877

See accompanying notes to the financial statements

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As per our report of even date

For V. Shivkumar & Associates

For and on behalf of the Board of Directors

Chartered Accountants

Firm Registration No.: 112781W

V. Shivkumar

(Proprietor)

Membership No. 042673

Mumbai

May 26, 2022

Vikas Rathee

Director

Din No 07015635

Abhishek Malhotra

Wholetime Director

Din No 08403815

PRIME FOCUS ACADEMY OF MEDIA AND ENTERTAINMENT STUDIES PRIVATE LIMITED

Statement of Profit and Loss for the year ended March 31, 2022

In Rs.

Particulars	Notes	Year ended March 31, 2022	Year ended March 31, 2021
Revenue from Operations		1,08,61,841	64,60,497
Other income	16	68,34,527	1,19,37,906
Total Income		1,76,96,368	1,83,98,403
Expenses			
Employee benefits expense	17	1,79,57,823	2,00,67,154
Finance costs	18	(3,725)	94,925
Depreciation and amortisation expense	3	4,27,043	22,48,878
Other expenditure	19	35,54,218	56,42,312
Total Expenses		2,19,35,358	2,80,53,270
Profit/(Loss) before exceptional items		(42,38,990)	(96,54,866)
Exceptional items - Gain / (Loss)		-	-
Profit / (Loss) before tax		(42,38,990)	(96,54,866)
Current tax		-	-
Deferred tax		-	-
Profit / (Loss) for the year		(42,38,990)	(96,54,866)
Other comprehensive income / (loss)			
Items that will not be reclassified to profit or loss			
Re-measurement of defined benefit plan		1,78,506	(7,620)
Income tax relating to above		-	-
B (i) Items that will be reclassified to the Profit or loss		-	-
B (ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total other comprehensive income/(loss)		1,78,506	(7,620)
Total comprehensive income/(loss) for the year		(40,60,484)	(96,62,486)
Earnings per equity share of face value of Rs.10 each			
Basic		(212)	(483)
Diluted		(212)	(483)

See Accompanying notes to the financial statements

1 to 26

For V. Shivkumar & Associates

For and on behalf of the Board of Directors

Chartered Accountants

Firm Registration No.: 112781W

V. Shivkumar

Vikas Rathee

Abhishek Malhotra

(Proprietor)

Director

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