## Balance Sheet as at 31st March, 2022

Asat March 31, 2022   2021	Balance Sheet as at 31st March, 2022		
ASSETS Non-Current Assets Property, Plant and Equipment Capital work in progress Goodwill and other Intangible Assets Intangible Assets under development Deferred tax assets (net) Financial Assets Investments Loans Other Financial Assets Non-Current Assets Other Non-Current Assets Other Non-Current Assets Trade Receivables Cash and Cash Equivalents Loans Other Financial Assets Financial Assets Financial Assets  Trade Receivables Cash and Cash Equivalents Loans Other Financial Assets Trade Receivables Cash and Set Equivalents Loans Other Financial Assets Trade Receivables Cash and Financial Assets Trade Receivables Cash and Cash Equivalents Loans Trade Receivables Cash and Cash Equivalents Loans Total Current Assets Total Current Assets Total Current Assets Total Current Financial Assets Total Current Assets Total Current Assets Total Current Assets Total Current Assets Total Assets  EQUITY AND LIABILITIES Equity Equity Share Capital Share application money received Other Equity Total Equity		· · · · · · · · · · · · · · · · · · ·	
Property, Plant and Equipment	ASSETS		
Capital work in progress         -         -           Goodwill and other Intangible Assets         -         -           Intangible Assets under development         -         -           Deferred tax assets (net)         -         -           Financial Assets         -         -           Investments         -         -           Loans         -         -           Other Financial Assets         -         -           Non-Current Assets         -         -           Other Non-Current Assets         -         -           Total Non-Current Assets         -         -           Trade Receivables         -         -           Cash and Cash Equivalents         -         -           Loans         -         -           Other Financial Assets         -         -           Other Financial Assets         -         -           Other Current Assets         -         -           Total Assets         -         -           Equity         -         -           Equity Share Capital         -         -           Share application money received         -         -           Other Equity         <	Non-Current Assets		
Condition of the Intangible Assets	Property, Plant and Equipment	-	-
Intangible Assets under development	Capital work in progress	-	-
Defrered tax assets (net)	Goodwill and other Intangible Assets	-	-
Financial Assets         -         -           Loans         -         -           Other Financial Assets         -         -           Non-Current Assets         -         -           Other Non-Current Assets         -         -           Current Assets         -         -           Total Non-Current Assets         -         -           Current Assets         -         -           Trade Receivables         -         -           Cash and Cash Equivalents         -         -           Loans         -         -           Other Financial Assets         -         -           Other Financial Assets         -         -           Total Assets         -         -           Equity Share Capital         -         -           Share application money received         -         -           Other Equity         -         -           Total Equity         -         -           Liabilities         -         -           Non-Current Liabilities         -         -           Financial Liabilities         -         -           Borrowings         -         -	Intangible Assets under development	-	-
Investments	Deferred tax assets (net)	-	-
Loans	Financial Assets		
Other Financial Assets         -         -           Non-Current Tax Assets         -         -           Other Non-Current Assets         -         -           Total Non-Current Assets         -         -           Financial Assets         -         -           Trade Receivables         -         -           Cash and Cash Equivalents         -         -           Loans         -         -           Other Financial Assets         -         -           Other Financial Assets         -         -           Total Current Assets         -         -           EQUITY AND LIABILITIES         -         -           Equity         -         -           Equity         -         -           Share application money received         -         -           Other Equity         -         -           Total Equity         -         -           Tota	Investments	-	-
Non-Current Tax Assets         -	Loans	-	-
Other Non-Current Assets         -         -           Total Non-Current Assets         -         -           Current Assets         -         -           Financial Assets         -         -         -           Cash and Cash Equivalents         -	Other Financial Assets	-	-
Total Non-Current Assets         -         -           Current Assets         -         -           Financial Assets         -         -           Trade Receivables         -         -           Cash and Cash Equivalents         -         -           Loans         -         -           Other Current Assets         -         -           Total Current Assets         -         -           Total Assets         -         -           EQUITY AND LIABILITIES         -         -           Equity         -         -           Equity Share Capital         -         -           Share application money received         -         -           Other Equity         -         -           Total Equity         -         -           Financial Liabilities         -         -           Fono-Current Liabilities         -         -           Financial Liabilities (Net)         -         -           Other Financial Liabilities         -         -           Total Non-Current Liabilities         -         -           Current Liabilities         -         -           Current Liabilities         -	Non-Current Tax Assets	-	-
Current Assets           Financial Assets	Other Non-Current Assets	-	-
Financial Assets         -         -           Cash and Cash Equivalents         -         -           Loans         -         -           Other Financial Assets         -         -           Other Current Assets         -         -           Total Current Assets         -         -           Total Assets         -         -           EQUITY AND LIABILITIES         -         -           Equity Share Capital         -         -           Share application money received         -         -           Other Equity         -         -           Total Equity         -         -           Total Equity         -         -           Financial Liabilities         -         -           Non-Current Liabilities         -         -           Provisions         -         -           Other Financial Liabilities         -         -           Other Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Current Liabilities         -         -           Financial Liabilities         -         -           Other Financial Liabilities	Total Non-Current Assets	-	-
Trade Receivables         -         -           Cash and Cash Equivalents         -         -           Loans         -         -           Other Financial Assets         -         -           Other Current Assets         -         -           Total Current Assets         -         -           Total Assets         -         -           EQUITY AND LIABILITIES         -         -           Equity Share Capital         -         -           Share application money received         -         -           Other Equity         -         -           Total Equity         -         -           Liabilities         -         -           Non-Current Liabilities         -         -           Financial Liabilities         -         -           Poferred Tax Liabilities (Net)         -         -           Other Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Borrowings         -         -           Total Non-Current Liabilities         -         -           Other Financial Liabilities         -         -           Other Financial Liab	Current Assets		
Cash and Cash Equivalents         -         -           Loans         -         -           Other Financial Assets         -         -           Other Current Assets         -         -           Total Current Assets         -         -           Total Assets         -         -           EQUITY AND LIABILITIES         -         -           Equity         -         -           Equity Share Capital         -         -           Share application money received         -         -           Other Equity         -         -           Non-Current Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Provisions         -         -           Deferred Tax Liabilities (Net)         -         -           Other Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities	Financial Assets		
Loans         -         -           Other Financial Assets         -         -           Cother Current Assets         -         -           Total Assets         -         -           EQUITY AND LIABILITIES         -         -           Equity Share Capital         -         -           Share application money received         -         -           Other Equity         -         -           Isabilities         -         -           Non-Current Liabilities         -         -           Financial Liabilities         -         -           Borrowings         -         -           Other Financial Liabilities (Net)         -         -           Provisions         -         -           Other Non-Current Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Other Financial Liabilities         -         -           Financial Liabilities         -         -           Fourier Tax Liabilities         -         -           Financial Liabilities	Trade Receivables	-	-
Other Financial Assets         -	Cash and Cash Equivalents	-	-
Other Current Assets         -         -           Total Assets         -         -           EQUITY AND LIABILITIES         -         -           Equity Share Capital         -         -           Share application money received         -         -           Other Equity         -         -           Total Equity         -         -           Financial Liabilities         -         -           Sorrowings         -         -           Other Financial Liabilities         -         -           Provisions         -         -           Deferred Tax Liabilities (Net)         -         -           Other Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Financial Liabilities         -         -           Foreignet Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         - <td< td=""><td>Loans</td><td>-</td><td>-</td></td<>	Loans	-	-
Total Current Assets         -	Other Financial Assets	-	-
EQUITY AND LIABILITIES           Equity	Other Current Assets		-
EQUITY AND LIABILITIES           Equity         -	Total Current Assets	-	-
Equity         Feature         Consider application money received         Consider application         Consider application <td>Total Assets</td> <td></td> <td>-</td>	Total Assets		-
Share application money received         -         -           Other Equity         -         -           Total Equity         -         -           Liabilities         -         -           Non-Current Liabilities           Financial Liabilities         -         -           Borrowings         -         -         -           Other Financial Liabilities         -         -         -           Provisions         -         -         -           Other Non-Current Liabilities         -         -         -           Total Non-Current Liabilities         -         -         -           Financial Liabilities         -         -         -           Financial Liabilities         -         -         -           Forder Financial Liabilities         -         -         -           Other Financial Liabilities         -         -	-		
Other Equity         -         -           Total Equity         -         -           Liabilities         -         -           Non-Current Liabilities         -         -           Financial Liabilities         -         -           Borrowings         -         -         -           Other Financial Liabilities         -         -         -           Provisions         -         -         -           Other Non-Current Liabilities         -         -         -           Other Non-Current Liabilities         -         -         -           Financial Liabilities         -         -         -           Financial Liabilities         -         -         -           Other Financial Liabilities         -         -         -           Forther Financial Liabilities         -         -         -           Other Financial Liabilities	Equity Share Capital	-	-
Total Equity         -         -           Liabilities         Non-Current Liabilities           Financial Liabilities         -         -           Borrowings         -         -           Other Financial Liabilities         -         -           Provisions         -         -           Deferred Tax Liabilities (Net)         -         -           Other Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Borrowings         -         -         -           Trade Payables         -         -         -           Other Current Liabilities         -         -         -           Other Current Liabilities         -         -         -           Current Tax Liabilities (Net)         -         -         -           Total Current Liabilities         -         -         -           Total Liabilities         -         -         -	Share application money received	-	-
Liabilities         Non-Current Liabilities         Financial Liabilities       -       <	Other Equity		-
Non-Current Liabilities           Financial Liabilities         -	Total Equity	-	-
Financial Liabilities       -       -         Borrowings       -       -         Other Financial Liabilities       -       -         Provisions       -       -         Deferred Tax Liabilities (Net)       -       -         Other Non-Current Liabilities       -       -         Total Non-Current Liabilities       -       -         Financial Liabilities       -       -         Financial Liabilities       -       -         Borrowings       -       -         Trade Payables       -       -         Other Financial Liabilities       -       -         Other Current Liabilities       -       -         Otter Current Liabilities       -       -         Total Current Liabilities       -       -         Total Liabilities       -       -	Liabilities		
Borrowings			
Other Financial Liabilities         -         -           Provisions         -         -           Deferred Tax Liabilities (Net)         -         -           Other Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Financial Liabilities         -         -           Financial Liabilities         -         -           Borrowings         -         -           Trade Payables         -         -           Other Financial Liabilities         -         -           Other Current Liabilities         -         -           Provisions         -         -           Current Tax Liabilities (Net)         -         -           Total Current Liabilities         -         -           Total Liabilities         -         -	Financial Liabilities		
Provisions         -         -           Deferred Tax Liabilities (Net)         -         -           Other Non-Current Liabilities         -         -           Total Non-Current Liabilities         -         -           Funcial Liabilities         -         -           Financial Liabilities         -         -           Borrowings         -         -         -           Trade Payables         -         -         -           Other Financial Liabilities         -         -         -           Other Current Liabilities         -         -         -           Provisions         -         -         -           Current Tax Liabilities (Net)         -         -           Total Current Liabilities         -         -           Total Liabilities         -         -	Borrowings	-	-
Deferred Tax Liabilities (Net)         - <td< td=""><td>Other Financial Liabilities</td><td>-</td><td>-</td></td<>	Other Financial Liabilities	-	-
Other Non-Current Liabilities         -	Provisions	-	-
Total Non-Current Liabilities         -         -         -         -         -         Current Liabilities         -	Deferred Tax Liabilities (Net)	-	-
Current Liabilities         Financial Liabilities       -	Other Non-Current Liabilities		-
Financial Liabilities         Borrowings       -       -         Trade Payables       -       -         Other Financial Liabilities       -       -         Other Current Liabilities       -       -         Provisions       -       -         Current Tax Liabilities (Net)       -       -         Total Current Liabilities       -       -         Total Liabilities       -       -		-	-
Borrowings			
Trade Payables       -       -         Other Financial Liabilities       -       -         Other Current Liabilities       -       -         Provisions       -       -         Current Tax Liabilities (Net)       -       -         Total Current Liabilities       -       -         Total Liabilities       -       -	Financial Liabilities		
Other Financial Liabilities         -         -           Other Current Liabilities         -         -           Provisions         -         -           Current Tax Liabilities (Net)         -         -           Total Current Liabilities         -         -           Total Liabilities         -         -	Borrowings	-	-
Other Current Liabilities       -       -         Provisions       -       -         Current Tax Liabilities (Net)       -       -         Total Current Liabilities       -       -         Total Liabilities       -       -		-	-
Provisions         -         -           Current Tax Liabilities (Net)         -         -           Total Current Liabilities         -         -           Total Liabilities         -         -	Other Financial Liabilities	-	-
Current Tax Liabilities (Net)         -         -           Total Current Liabilities         -         -           Total Liabilities         -         -		-	-
Total Current Liabilities Total Liabilities	Provisions	-	-
Total Liabilities	Current Tax Liabilities (Net)		
	Total Current Liabilities		
Total Equity and Liabilities	Total Liabilities		
	Total Equity and Liabilities		-

In terms of our report attached

For V. Shivkumar & Associates

For and on behalf of the Board of Directors

Chartered Accountants (Firm's Registration No. 112781W)

#### V. Shivkumar

Proprietor

(Membership No. 042673)

Place: Mumbai

Date:

# **Prime Focus China Limited**

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

		in USD
	2021-22	2020-21
INCOME		
Revenue from Operations	=	=
Other Income	=	=
Total Income	-	-
EXPENSES		
Employee Benefits Expense	-	-
Technician fees	-	-
Finance Costs	-	-
Depreciation and Amortization Expense	-	-
Other Expenses	-	-
Total Expenses	-	-
Profit Before Tax	-	-
Tax Expense		
Current Tax	-	-
Deferred Tax	-	-
Profit for the Year	-	

In terms of our report attached

#### For V. Shivkumar & Associates

Chartered Accountants

(Firm's Registration No. 112781W)

## V. Shivkumar

Proprietor

(Membership No. 042673)

Place: Mumbai

Date:

For and on behalf of the Board of Directors