

Prime Focus International Services UK Limited

Balance Sheet as at 31st March, 2024

in GBP

	As at March 31, 2024	As at March 31, 2023
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	27,764	106,031
Capital work in progress	-	-
Goodwill and other Intangible Assets	-	-
Intangible Assets under development	-	-
Right-of-use assets	-	321,932
Deferred tax assets (net)	1,409,314	750,901
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	-	-
Non-Current Tax Assets	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	1,437,078	1,178,864
Current Assets		
Financial Assets		
Trade Receivables	3,387,168	975,032
Cash and Cash Equivalents	497,784	195,172
Loans	-	-
Other Financial Assets	4,455,134	5,259,169
Other Current Assets	90,699	1,023,040
Total Current Assets	8,430,784	7,452,412
Total Assets	9,867,862	8,631,276
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	-	-
Share application money received	-	-
Other Equity	(7,904,117)	(5,797,581)
Total Equity	(7,904,117)	(5,797,581)
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	66,671	117,572
Lease liabilities	-	-
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	66,671	117,572
Current Liabilities		
Financial Liabilities		
Borrowings	50,901	115,989
Trade Payables	3,255,145	1,095,806
Other Financial Liabilities	13,655,287	11,994,317
Other Current Liabilities	743,975	1,105,173
Provisions	-	-
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	17,705,308	14,311,285
Total Liabilities	17,771,979	14,428,857
Total Equity and Liabilities	9,867,862	8,631,276

In terms of our report attached

For V. Shivkumar & Associates
Chartered Accountants
(Firm's Registration No. 112781W)

For and on behalf of the Board of Directors

V. Shivkumar
Proprietor
(Membership No. 042673)
Place: Mumbai
Date:

Prime Focus International Services UK Limited

Statement of Profit and Loss for the year ended 31st March, 2024

	in GBP	
	2023-24	2022-23
INCOME		
Revenue from Operations	597,690	1,573,995
Other Income	102	1,869,083
Total Income	597,791	3,443,078
EXPENSES		
Employee Benefits Expense	988,738	1,204,955
Technician fees	-	42,617
Finance Costs	125,710	1,560,466
Depreciation and Amortization Expense	400,199	756,192
Other Expenses	1,848,095	6,235,871
Total Expenses	3,362,741	9,800,101
Profit Before Tax	(2,764,950)	(6,357,022)
Tax Expense		
Current Tax	-	(440,438)
Deferred Tax	(658,413)	(201,258)
Profit for the Year	(2,106,537)	(5,715,326)

In terms of our report attached

For V. Shivkumar & Associates
Chartered Accountants
(Firm's Registration No. 112781W)

For and on behalf of the Board of Directors

V. Shivkumar
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