

**Prime Focus Creative Services Canada Inc.**  
**Balance sheet as at March 31, 2015**

in CAD

**As at March 31,  
2015**

**Equity and liabilities**

**Shareholders' funds**

Share capital	717,497
Reserves and surplus	(9,604,328)
	<b>(8,886,831)</b>

**Non-current liabilities**

Long-term borrowings	1,865,573
Long-term provisions	-
	<b>1,865,573</b>

**Current liabilities**

Short-term borrowings	420,845
Trade payables	634,076
Other current liabilities	40,429,041
Short-term provisions	-
	<b>41,483,962</b>

**TOTAL**

**34,462,704**

**Assets**

**Non-current assets**

Fixed assets	
Tangible assets	2,404,659
Intangible assets including goodwill	221,126
Long-term loans and advances	-
	<b>2,625,785</b>

**Current assets**

Trade receivables	154,836
Cash and bank balances	272,586
Short-term loans and advances	26,178,095
Other current assets	5,231,402
	<b>31,836,919</b>

**TOTAL**

**34,462,704**

**Prime Focus Creative Services Canada Inc.**  
**Statement of Profit and Loss for the year ended March 31, 2015**

in CAD

	<b>Year ended March 31, 2015</b>
<b>Income</b>	
Revenue from operations - sale of services (net)	24,371,431
Tax credits	3,601,787
Other income	30,906
	<u><b>28,004,124</b></u>
<b>Expenses</b>	
Employee benefits expense	11,045,828
Finance costs	1,797,042
Depreciation and amortisation expense	1,637,326
Other expenses	13,423,758
	<u><b>27,903,954</b></u>
<b>Profit before tax</b>	<b>100,170</b>
<b>Tax expense</b>	
Current tax	-
Deferred tax	-
<b>Total tax expense</b>	<u><b>-</b></u>
<b>(Loss) / profit for the year</b>	<u><u><b>100,170</b></u></u>