

Prime Focus Luxembourg S.à r.l.**Balance sheet**

in USD

**As at March 31,
2016****Equity and Liabilities****Shareholders' funds**

Share Capital	17,320,000
Reserves and Surplus	(2,459,309)
	14,860,691

Non-current liabilities

Long-term borrowings	-
Deferred tax liability (net)	-
Other long-term liabilities	19,620,570
Long-term provisions	-
	19,620,570

Current liabilities

Short-term borrowings	-
Trade payable	46,680
Other current liabilities	152,342
Short-term provisions	-
	199,021

TOTAL**34,680,282****Assets****Non-current assets**

Fixed assets	
Tangible assets	-
Intangible assets	-
Non-current investments	34,667,181
Long-term loans and advances	-
Other non-current assets	-
	34,667,181

Current assets

Current investments	-
Trade receivables	-
Cash and bank balances	474
Short-term loans and advances	12,627
	13,101

TOTAL**34,680,282**

Prime Focus Luxembourg S.à r.l.

Statement of Profit and Loss

in USD

	For the year ended March 31, 2016
Income	
Revenue from operations (net)	-
Other income	-
	<u>-</u>
Expenses	
Employee benefits expense	-
Other expenses	42,372
Finance costs	519,467
Depreciation and amortization expense	-
	<u>561,838</u>
Profit before exceptional items and tax	(561,838)
Exceptional Items	-
Profit before tax	(561,838)
Tax expense	
Current tax	3,495
	<u>3,495</u>
Deferred tax	-
Total tax expense	3,495
Profit for the year from continuing operations	(565,333)