

Prime Focus World Creative Services Private Limited
Balance sheet as at March 31, 2016

in

**As at March 31,
2016**

Equity and liabilities

Shareholders' funds

Share capital	3,478,000
Reserves and surplus	2,288,203,085
	2,291,681,085

Non-current liabilities

Long-term borrowings	68,969,846
Deferred tax liability (net)	7,132,454
Long-term provisions	17,108,054
	93,210,354

Current liabilities

Short-term borrowings	956,076,773
Trade payables	
Total outstanding dues to Micro and Small Enterprises	-
Total outstanding dues to Creditors other than Micro and Small Enterprises	183,059,660
Other current liabilities	270,220,916
Short-term provisions	39,045
	1,409,396,394

TOTAL

3,794,287,833

Assets

Non-current assets

Fixed assets	
Tangible assets	510,378,948
Intangible assets including goodwill	1,335,041,188
Capital work-in-progress	5,918,311
Intangible assets under development	6,809,635
Non-current investments	100,000
Long-term loans and advances	55,999,381
	1,914,247,463

Current assets

Trade receivables	1,817,922,806
Cash and bank balances	1,623,592
Short-term loans and advances	60,493,972
Other current assets	-
	1,880,040,370

TOTAL

3,794,287,833

Prime Focus World Creative Services Private Limited
Statement of Profit and Loss for the year ended March 31, 2016

in

	Year ended March 31, 2016
Income	
Revenue from operations - sale of services (net)	2,454,232,524
Other income	2,055,904
	<u>2,456,288,428</u>
Expenses	
Employee benefits expense	1,212,762,876
Finance costs	94,859,129
Depreciation and amortisation expense	775,091,498
Other expenses	366,812,445
	<u>2,449,525,948</u>
Profit before tax	6,762,480
Tax expense	
Current tax	1,288,591
Deferred tax	7,132,454
Total tax expense	<u>8,421,045</u>
(Loss) / profit for the year	<u><u>(1,658,565)</u></u>