

Balance Sheet as at 31st March, 2019

	in GBP	
	As at March 31, 2019	As at March 31, 2018
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	6,326,586	6,592,784
Capital work in progress	-	-
Goodwill and other Intangible Assets	32,403	-
Intangible Assets under development	-	-
Deferred tax assets (net)	1,089,330	-
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	-	-
Non-Current Tax Assets	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	7,448,319	6,592,784
Current Assets		
Financial Assets		
Trade Receivables	4,958,504	1,176,325
Cash and Cash Equivalents	(2,565)	151,970
Loans	-	-
Other Financial Assets	11,346,110	21,276,040
Other Current Assets	1,956,278	-
Total Current Assets	18,258,327	22,604,335
Total Assets	25,706,646	29,197,119
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	-	1
Share application money received	18,307,667	18,307,667
Other Equity	(2,936,096)	(9,988,849)
Total Equity	15,371,571	8,318,819
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	3,695,809	5,369,711
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	3,695,809	5,369,711
Current Liabilities		
Financial Liabilities		
Borrowings	2,404,495	2,360,568
Trade Payables	304,049	1,573,132
Other Financial Liabilities	3,027,438	-
Other Current Liabilities	485,937	13,972,115
Provisions	-	-
Current Tax Liabilities (Net)	168,558	-
Total Current Liabilities	6,390,477	17,905,815
Total Liabilities	10,086,287	23,275,526
Total Equity and Liabilities	25,457,858	31,594,345

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, 2019

	in GBP	
	2018-19	2017-18
INCOME		
Revenue from Operations	8,487,705	2,797,924
Other Income	5,663,091	-
Total Income	14,150,796	2,797,924
EXPENSES		
Employee Benefits Expense	1,572,202	2,199,595
Technician fees	258,022	-
Finance Costs	304,197	1,789
Depreciation and Amortization Expense	1,903,098	13,937
Other Expenses	3,710,349	472,199
Total Expenses	7,747,868	2,687,520
Profit Before Tax	6,402,928	110,404
Tax Expense		
Current Tax	439,504	25,000
Deferred Tax	(1,089,330)	-
Profit for the Year	7,052,754	85,404

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
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