

**Prime Focus International Services UK Limited**

**Balance Sheet as at 31st March, 2022**

**in GBP**

	<u>As at March 31, 2022</u>	<u>As at March 31, 2021</u>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	292,719	153,429
Capital work in progress	-	-
Goodwill and other Intangible Assets	-	-
Intangible Assets under development	-	-
Right-of-use assets	891,436	2,519,570
Deferred tax assets (net)	549,643	867,311
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	9,568,767	-
Non-Current Tax Assets	9,333	9,333
Other Non-Current Assets	-	-
<b>Total Non-Current Assets</b>	<b>11,311,898</b>	<b>3,549,643</b>
<b>Current Assets</b>		
Financial Assets		
Trade Receivables	493,524	1,006,215
Cash and Cash Equivalents	270,444	7,008,254
Loans	-	-
Other Financial Assets	10,530,069	9,098,100
Other Current Assets	572,960	1,377,833
<b>Total Current Assets</b>	<b>11,866,997</b>	<b>18,490,403</b>
<b>Total Assets</b>	<b>23,178,895</b>	<b>22,040,046</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	-	-
Share application money received	18,307,667	18,307,667
Other Equity	(82,255)	(1,639,555)
<b>Total Equity</b>	<b>18,225,412</b>	<b>16,668,112</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	233,321	1,066,216
Lease liabilities	-	-
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>233,321</b>	<b>1,066,216</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	833,014	1,375,915
Trade Payables	2,484,651	884,982
Other Financial Liabilities	228,690	691,694
Other Current Liabilities	1,173,806	1,353,128
Provisions	-	-
Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>4,720,162</b>	<b>4,305,719</b>
<b>Total Liabilities</b>	<b>4,953,483</b>	<b>5,371,935</b>
<b>Total Equity and Liabilities</b>	<b>23,178,895</b>	<b>22,040,046</b>

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**

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**Statement of Profit and Loss for the year ended 31st March, 2022**

	<b>in GBP</b>	
	<b>2021-22</b>	<b>2020-21</b>
<b>INCOME</b>		
Revenue from Operations	5,520,909	1,460,554
Other Income	7,334,562	5,260,667
<b>Total Income</b>	<b>12,855,471</b>	<b>6,721,221</b>
<b>EXPENSES</b>		
Employee Benefits Expense	1,240,372	1,255,654
Technician fees	-	90,080
Finance Costs	61,420	141,030
Depreciation and Amortization Expense	1,488,844	1,794,684
Other Expenses	8,189,864	6,459,964
<b>Total Expenses</b>	<b>10,980,501</b>	<b>9,741,412</b>
<b>Profit Before Tax</b>	<b>1,874,970</b>	<b>(3,020,190)</b>
<b>Tax Expense</b>		
Current Tax	-	4,732
Deferred Tax	317,668	451,364
<b>Profit for the Year</b>	<b>1,557,302</b>	<b>(3,476,286)</b>

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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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