

## Statement of Profit & Loss

PRIME FOCUS LIMITED		
		<i>Rs. In Mn</i>
Particulars	Year ended	
	31.03.2019	31.03.2020
	Audited	Audited
<b>Income :</b>		
Revenue from operations	25,106	28,877
Other operating income	296	416
<b>Other income:</b>		
a) Exchange gain (net)	803	666
b) Others (net)	432	174
<b>Total income</b>	<b>26,638</b>	<b>30,132</b>
<b>Expenses</b>		
Employee benefits expense	15,605	18,066
Employee stock option expense	314	1,298
Technician fees	337	332
Technical service cost	1,022	1,202
Finance costs - towards extinguishment of financial liability	264	-
Finance costs - Others	2,103	2,314
Depreciation and amortisation expense	3,036	3,814
Other expenditure	4,542	4,389
Exchange loss (net)	-	-
<b>Total Expenses</b>	<b>27,222</b>	<b>31,416</b>
	-	-
<b>(Loss) / Profit before exceptional items and tax</b>	<b>(584)</b>	<b>(1,283)</b>
Exceptional items (net of tax) - (Gain) / Loss	-	676

<b>(Loss) / Profit before tax</b>	<b>(584)</b>	<b>(1,959)</b>
Tax expense	-	-
Current tax	223	448
Deferred tax	(478)	(869)
<b>Net (Loss) / Profit for the year / quarter</b>	<b>(330)</b>	<b>(1,539)</b>
<b>Other Comprehensive Income</b>		
A (i) Items that will not be reclassified to profit or loss	0	(49)
A (ii) Income tax relating to items that will not be reclassified to profit or loss	0	12
B (i) Items that will be reclassified to the profit or loss	(556)	(850)
<b>Total Other Comprehensive Income</b>	<b>(556)</b>	<b>(887)</b>
<b>Total Comprehensive Income</b>	<b>(886)</b>	<b>(2,426)</b>
<b>Net (Loss) / Profit attributable to</b>		
Owners of the Company	(227)	(1,315)
Non-controlling interests	(102)	(224)
<b>Other comprehensive income attributable to</b>		
Owners of the Company	(552)	(854)
Non-controlling interests	(4)	(33)
<b>Total comprehensive income attributable to</b>	<b>-</b>	<b>-</b>
Owners of the Company	(779)	(2,169)
Non-controlling interests	(107)	(257)