

Prime Focus China Limited
Balance sheet as at March 31, 2015

in \$

**As at March 31,
2015**

Equity and liabilities

Shareholders' funds

Share capital	300
Reserves and surplus	(2,972)
	<u>(2,672)</u>

Non-current liabilities

Long-term borrowings	-
Long-term provisions	-
	<u>-</u>

Current liabilities

Short-term borrowings	-
Trade payables	386
Other current liabilities	152,586
Short-term provisions	-
	<u>152,972</u>

TOTAL

150,300

Assets

Non-current assets

Fixed assets	
Tangible assets	-
Intangible assets including goodwill	-
Non-current investments	1
Deferred tax asset (net)	-
	<u>-</u>
	1

Long-term loans and advances

Current assets

Trade receivables	-
Cash and bank balances	-
Short-term loans and advances	150,299
Other current assets	-
	<u>150,299</u>

TOTAL

150,300

Prime Focus China Limited
Statement of Profit and Loss for the year ended March 31, 2015

in \$

	Year ended March 31, 2015
Income	
Income from operations	-
Other income	-
	<u>-</u>
	<u>-</u>
Expenses	
Employee benefits expense	-
Finance costs	-
Depreciation and amortisation expense	-
Other expenses	1,254
	<u>1,254</u>
	<u>1,254</u>
Profit before tax	(1,254)
Tax expense	
Current tax	-
Deferred tax	-
	<u>-</u>
Total tax expense	-
	<u>-</u>
	<u>-</u>
(Loss) / profit for the year	(1,254)