

Prime Focus Visual Effects Pvt. Ltd.

<b>Balance sheet</b>	in
	<b>As at March 31, 2015</b>
<b>Equity and Liabilities</b>	
<b>Shareholders' funds</b>	
Share Capital	100,000
Reserves and Surplus	(50,082)
	<b>49,918</b>
<b>Non-current liabilities</b>	
Long-term borrowings	-
Deferred tax liability (net)	-
Other long-term liabilities	-
Long-term provisions	-
	-
<b>Current liabilities</b>	
Short-term borrowings	-
Trade payables	-
Other current liabilities	40,482
Short-term provisions	-
	<b>40,482</b>
<b>TOTAL</b>	<b>90,400</b>
<b>Assets</b>	
<b>Non-current assets</b>	
Fixed assets	-
Tangible assets	-
Intangible assets	-
Deferred tax assets (net)	-
Long-term loans and advances	-
Other non-current assets	-
	-
<b>Current assets</b>	
Trade receivables	-
Cash and bank balances	90,400
Short-term loans and advances	-
Other current assets	-
	<b>90,400</b>
<b>TOTAL</b>	<b>90,400</b>

**Prime Focus Visual Effects Pvt. Ltd.**

<b>Profit &amp; Loss Account</b>	in
	<b>For the year</b>
	<b>ended March</b>
	<b>31,</b>
	<b>2015</b>
<b>Income</b>	
Revenue from operations (net)	-
Other income	-
	<u>-</u>
	<u>-</u>
<b>Expenses</b>	
Employee benefits expense	-
Other expenses	3,039
Finance costs	-
Depreciation and amortization expense	-
	<u>3,039</u>
<b>Profit before exceptional items and tax</b>	<b>(3,039)</b>
Exceptional Items	-
<b>Profit before tax</b>	<b>(3,039)</b>
<b>Tax expense</b>	
Current tax	-
	<u>-</u>
	<u>-</u>
Deferred tax	-
<b>Total tax expense</b>	<b>-</b>
<b>Profit for the year from continuing operations</b>	<b>(3,039)</b>