

Prime Focus (HK) Holdings Limited**Balance sheet**

		in USD	
	Notes	As at March 31, 2018	2017
Assets			
Non-current assets			
Property, plant and equipment			
Capital work-in progress		-	-
Intangible assets		-	-
Financial Assets			
i) Investments			
ii) Loans			
Deferred tax assets		-	-
Other non-current assets		-	-
		<u>-</u>	<u>-</u>
Current assets			
Financial Assets			
i) Trade receivables		-	-
ii) Cash and cash equivalents		-	-
iii) Other financial assets		-	-
		<u>-</u>	<u>-</u>
TOTAL		<u><u>-</u></u>	<u><u>-</u></u>
Equity and Liabilities			
Equity			
Equity Share Capital	3	150,300	150,300
Other Equity	3	(1,147,732)	(1,147,732)
		<u>(997,432)</u>	<u>(997,432)</u>
Liabilities			
Non-current liabilities			
Financial liabilities			
i) Borrowings			-
ii) Other financial liabilities			-
Deferred tax liability (net)			-
Provisions			-
			<u>-</u>
Current liabilities			
Financial Liabilities			
i) Trade payables	4	997,432	997,432
Other current liabilities			-
		<u>997,432</u>	<u>997,432</u>
TOTAL		<u><u>-</u></u>	<u><u>-</u></u>

Notes forming part of the financial statements

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As per our report of even date

For V. Shivkumar & Associates

Chartered Accountants

Registration No.: 112781W

For and on behalf of the Board of Directors

V. Shivkumar

(Proprietor)

Membership No. 042673

Mumbai

May 24, 2018

Prime Focus (HK) Holdings Limited**Profit & Loss Account**

		in USD	
	Notes	For the year ended March 31,	
		2018	2017
Income			
Revenue from operations (net)		-	-
Other income		-	-
		<u>-</u>	<u>-</u>
Expenses			
Employee benefits expenses		-	-
Other expenses		-	871,657
Finance costs		-	-
Depreciation and amortization expenses		-	-
		<u>-</u>	<u>871,657</u>
Profit/(Loss) before exceptional items and tax		<u>-</u>	<u>(871,657)</u>
Exceptional Items		-	-
Profit before tax		<u>-</u>	<u>(871,657)</u>
Tax expense			
Current tax		-	-
Deferred tax		-	-
Total tax expense		<u>-</u>	<u>-</u>
Profit/(Loss) for the year		<u>-</u>	<u>(871,657)</u>

Notes to accounts

As per our report of even date

For V. Shivkumar & Associates**Chartered Accountants****Firm Registration No.: 112781W****For and on behalf of the Board of Directors****V. Shivkumar****(Proprietor)****Membership No. 042673****Mumbai****May 24, 2018**