

**Prime Focus World Malaysia sdn bhd****Balance sheet**

	Notes	in USD	
		As at March 31, 2018	2017
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment			
Capital work-in progress		-	-
Intangible assets		-	-
<b>Financial Assets</b>			
i) Investments			
ii) Loans			
Deferred tax assets		-	-
Other non-current assets		-	-
		-	-
<b>Current assets</b>			
<b>Financial Assets</b>			
i) Trade receivables		-	-
ii) Cash and cash equivalents		28,132	9,141
iii) Other financial assets		-	-
<b>TOTAL</b>		<b>28,132</b>	<b>9,141</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity Share Capital		50,000	11,500
Other Equity		(45,374)	(8,428)
		<b>4,626</b>	<b>3,072</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
i) Borrowings		-	-
ii) Other financial liabilities			
Deferred tax liability (net)		-	-
Provisions		-	-
		-	-
<b>Current liabilities</b>			
<b>Financial Liabilities</b>			
i) Trade payables		23,506	6,069
Other current liabilities		-	-
		<b>23,506</b>	<b>6,069</b>
<b>TOTAL</b>		<b>28,132</b>	<b>9,141</b>

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 World Malaysia sdn bhd****Profit & Loss Account**

		<b>in USD</b>	
	<b>Notes</b>	<b>For the year ended March 31, 2018</b>	<b>2017</b>
<b>Income</b>			
Revenue from operations (net)		-	-
Other income		-	-
		<u>-</u>	<u>-</u>
<b>Expenses</b>			
Employee benefits expenses		2,500	-
Other expenses		13,334	1,333
Finance costs		30	-
Depreciation and amortization expenses		-	-
		<u>15,864</u>	<u>1,333</u>
<b>Profit/(Loss) before exceptional items and tax</b>		<b>(15,864)</b>	<b>(1,333)</b>
Exceptional Items		-	-
<b>Profit before tax</b>		<b>(15,864)</b>	<b>(1,333)</b>
<b>Tax expense</b>			
Current tax		-	-
Deferred tax		-	-
<b>Total tax expense</b>		<b>-</b>	<b>-</b>
<b>Profit/(Loss) for the year</b>		<b>(15,864)</b>	<b>(1,333)</b>

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**