

Prime Focus World NV**Balance Sheet as at 31st March, 2022**

	in USD	
	As at March 31, 2022	As at March 31, 2021
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	-	-
Capital work in progress	-	-
Goodwill and other Intangible Assets	3,532,238	3,532,238
Intangible Assets under development	-	-
Deferred tax assets (net)	-	-
Financial Assets		
Investments	183,246,707	220,949,215
Loans	-	-
Non-Current Tax Assets	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	186,778,945	224,481,453
Current Assets		
Financial Assets		
Trade Receivables	-	-
Cash and Cash Equivalents	2,080,037	22,949
Loans	-	-
Other Financial Assets	3,752,931	1,178,341
Other Current Assets	5,145,860	1,503,442
Total Current Assets	10,978,828	2,704,732
Total Assets	197,757,773	227,186,185
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	73,265	73,265
Share application money received	-	-
Other Equity	(23,849,513)	5,869,328
Total Equity	(23,776,248)	5,942,592
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	101,222,910	64,037,553
Other Financial Liabilities	16,708,537	17,000,474
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	117,931,447	81,038,028
Current Liabilities		
Financial Liabilities		
Borrowings	44,447,925	29,806,083
Trade Payables	8,100,455	5,345,548
Other Financial Liabilities	51,054,194	105,053,934
Other Current Liabilities	-	-
Provisions	-	-
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	103,602,574	140,205,565
Total Liabilities	221,534,021	221,243,593
Total Equity and Liabilities	197,757,773	227,186,185

In terms of our report attached

For V. Shivkumar & Associates
Chartered Accountants
(Firm's Registration No. 112781W)

For and on behalf of the Board of Directors

V. Shivkumar
Proprietor
(Membership No. 042673)
Place: Mumbai
Date:

Prime Focus World NV

Statement of Profit and Loss for the year ended 31st March, 2022

	in USD	
	2021-22	2020-21
INCOME		
Revenue from Operations	-	-
Other Income	16,103,828	4,166,793
Total Income	16,103,828	4,166,793
EXPENSES		
Employee Benefits Expense	0	1,150,293
Technician fees	-	-
Finance Costs	8,814,358	14,107,477
Depreciation and Amortization Expense	-	-
Other Expenses	37,843,850	4,661,219
Total Expenses	46,658,209	19,918,989
Profit Before Tax	(30,554,381)	(15,752,196)
Tax Expense		
Current Tax	-	-
Deferred Tax	-	-
Profit for the Year	(30,554,381)	(15,752,196)

In terms of our report attached

For V. Shivkumar & Associates
Chartered Accountants
(Firm's Registration No. 112781W)

For and on behalf of the Board of Directors

V. Shivkumar
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