



**PRIME FOCUS LIMITED**

Registered Office : Prime Focus House, Opp Citi Bank, Linking Road

Khar (West), Mumbai, Maharashtra, India, 400052

CIN: L92100MH1997PLC108981

UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

Rs. In Lakh

Particulars	Standalone				Consolidated			
	Quarter ended			Year ended	Quarter ended			Year ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Unaudited	(Refer note 4)	Unaudited	Audited	Unaudited	(Refer note 4)	Unaudited	Audited
<b>Income :</b>								
Revenue from operations	1,208.82	2,479.79	343.21	6,136.26	66,107.54	69,325.26	59,692.05	2,53,000.10
Other operating income	381.78	407.06	360.54	1,463.70	137.57	(194.85)	758.16	648.96
<b>Other income:</b>								
a) Exchange gain (net)	3.75	-	59.00	-	1,265.88	1,570.88	-	5,664.70
b) Others (net) (Refer note 5)	1,025.01	1,022.81	556.76	12,394.19	2,656.27	651.44	329.40	1,712.28
<b>Total income</b>	<b>2,619.36</b>	<b>3,909.66</b>	<b>1,319.51</b>	<b>19,994.15</b>	<b>70,167.26</b>	<b>71,352.73</b>	<b>60,779.61</b>	<b>2,61,026.04</b>
<b>Expenses</b>								
Employee benefits expense	345.22	376.23	252.00	1,177.29	43,113.20	40,543.72	32,721.88	1,46,770.08
Employee stock option expense	-	-	-	-	509.60	1,230.00	691.48	3,008.37
Technician fees	184.83	163.90	108.04	515.39	1,346.02	1,169.43	497.41	3,570.38
Technical service cost	26.51	156.73	208.55	598.75	3,235.60	1,866.08	1,983.00	7,759.34
Finance cost	868.17	884.57	1,522.75	5,934.15	7,829.07	6,843.01	5,733.63	25,103.47
Depreciation and amortisation expense	1,551.03	1,546.54	1,613.59	6,476.13	9,785.78	13,348.80	9,757.24	42,195.66
Other expenditure	547.25	596.29	449.58	2,366.33	6,972.08	7,536.10	7,198.81	34,216.45
Exchange loss (net)	-	26.83	-	207.74	-	-	479.87	-
<b>Total Expenses</b>	<b>3,523.01</b>	<b>3,751.09</b>	<b>4,154.51</b>	<b>17,275.78</b>	<b>72,791.35</b>	<b>72,537.14</b>	<b>59,063.32</b>	<b>2,62,623.75</b>
<b>Profit / (Loss) before exceptional items and tax</b>	<b>(903.65)</b>	<b>158.57</b>	<b>(2,835.00)</b>	<b>2,718.37</b>	<b>(2,624.09)</b>	<b>(1,184.41)</b>	<b>1,716.29</b>	<b>(1,597.71)</b>
Exceptional items (net of tax) - (Gain) / Loss	-	-	-	-	-	(11.44)	-	2,260.60
<b>Profit / (Loss) before tax</b>	<b>(903.65)</b>	<b>158.57</b>	<b>(2,835.00)</b>	<b>2,718.37</b>	<b>(2,624.09)</b>	<b>(1,172.97)</b>	<b>1,716.29</b>	<b>(3,858.31)</b>
<b>Tax expense</b>								
Current tax	-	-	-	-	243.17	982.90	1,281.10	2,523.81
Deferred tax	-	-	-	-	(299.75)	636.31	0.84	(767.64)
<b>Net Profit / (Loss) for the year / period</b>	<b>(903.65)</b>	<b>158.57</b>	<b>(2,835.00)</b>	<b>2,718.37</b>	<b>(2,567.51)</b>	<b>(2,792.18)</b>	<b>434.35</b>	<b>(5,614.48)</b>
<b>Other Comprehensive Income</b>								
A (i) Items that will not be reclassified to profit or loss	-	15.33	-	15.33	-	166.43	-	166.43
A (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(37.52)	-	(37.52)
B (i) Items that will be reclassified to the profit or loss	-	-	-	-	(959.66)	(3,423.85)	2,347.50	(10,650.06)
B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>15.33</b>	<b>-</b>	<b>15.33</b>	<b>(959.66)</b>	<b>(3,294.94)</b>	<b>2,347.50</b>	<b>(10,521.15)</b>
<b>Total Comprehensive Income</b>	<b>(903.65)</b>	<b>173.90</b>	<b>(2,835.00)</b>	<b>2,733.70</b>	<b>(3,527.17)</b>	<b>(6,087.12)</b>	<b>2,781.85</b>	<b>(16,135.63)</b>
<b>Net Profit / (Loss) attributable to</b>								
Owners of the Company	(903.65)	158.57	(2,835.00)	2,718.37	(2,248.05)	(2,341.35)	433.84	(4,340.24)
Non-controlling interests	-	-	-	-	(319.46)	(450.83)	0.51	(1,274.24)
<b>Other comprehensive income attributable to</b>								
Owners of the Company	-	15.33	-	15.33	(1,109.95)	(3,148.48)	2,136.14	(10,226.77)
Non-controlling interests	-	-	-	-	150.29	(146.46)	211.36	(294.38)
<b>Total comprehensive income attributable to</b>								
Owners of the Company	(903.65)	173.90	(2,835.00)	2,733.70	(3,358.00)	(5,489.83)	2,569.98	(14,567.01)
Non-controlling interests	-	-	-	-	(169.17)	(597.29)	211.87	(1,568.62)
<b>Earnings Per Share (not annualised)</b>								
(a) Basic	(0.30)	0.05	(0.95)	0.91	(0.86)	(0.93)	0.15	(1.87)
(b) Diluted	(0.30)	0.05	(0.95)	0.91	(0.86)	(0.93)	0.15	(1.87)
<b>Earnings Per Share [before exceptional items (net of tax)] (not annualised)</b>								
(a) Basic	(0.30)	0.05	(0.95)	0.91	(0.86)	(0.94)	0.15	(1.12)
(b) Diluted	(0.30)	0.05	(0.95)	0.91	(0.86)	(0.94)	0.15	(1.12)
<b>Paid-up equity share capital (Face value - Re. 1/- per share)</b>	<b>2,992.49</b>	<b>2,992.49</b>	<b>2,992.49</b>	<b>2,992.49</b>	<b>2,992.49</b>	<b>2,992.49</b>	<b>2,992.49</b>	<b>2,992.49</b>
<b>Reserve excluding revaluation reserve</b>				<b>1,26,241.27</b>				<b>23,660.82</b>





**PRIME FOCUS LIMITED**  
**Registered Office: Prime Focus House, Opp. Citi Bank, Linking Road**  
**Khar (West), Mumbai, Maharashtra, India, 400052**  
**CIN: L92100MH1997PLC108981**

**Notes to Standalone and Consolidated Unaudited Financial Results for the quarter ended June 30, 2021:**

1. The above results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS,) as notified under the Companies (Indian Accounting Standards) Rules 2015 (as amended) specified under section 133 of the Companies Act 2013 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Audit Committee has reviewed the above results and the Board of Directors has approved the above results at their respective meetings held on August 13, 2021. The Statutory Auditors of the Company have carried out a limited review of these results.
2. Based on the information reviewed by the Chief Operating Decision Maker (CODM), the Company / Group has single operating segment, being integrated Post-Production services.
3. The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company / Group has considered internal and external information up to the date of approval of these financial results in assessing the recoverability of receivables including unbilled receivables, goodwill, investment, loans and other assets. Based on the current indicators of future economic conditions, the Company / Group expects to recover the carrying amount of these assets. The impact of COVID-19 remains uncertain and may be different from what the Company / Group has estimated as of the date of approval of these financial results.
4. The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures for the full financial year and year to date figures for the period up to nine months period ended December 31, 2020.
5. Other income for the quarter includes Rs 2,460.49 lakhs, being gain on settlement of a non-current liability for the group.
6. Previous period figures have been regrouped and re-arranged wherever necessary to correspond to the figures of the current period.

For and on behalf of the Board of Directors

**Naresh Malhotra**  
Chairman and Whole-time Director  
DIN No. 00004597

**Place: Mumbai**  
**Date: August 13, 2021**

