

**Prime Focus International Services UK Limited**

**Balance Sheet as at 31st March, 2023**

**in GBP**

	<b>As at March 31, 2023</b>	<b>As at March 31, 2022</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	106,031	292,719
Capital work in progress	-	-
Goodwill and other Intangible Assets	-	-
Intangible Assets under development	-	-
Right-of-use assets	321,932	891,436
Deferred tax assets (net)	750,901	549,643
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	-	9,568,767
Non-Current Tax Assets	-	9,333
Other Non-Current Assets	-	-
<b>Total Non-Current Assets</b>	<b>1,178,864</b>	<b>11,311,898</b>
<b>Current Assets</b>		
Financial Assets		
Trade Receivables	975,032	493,524
Cash and Cash Equivalents	195,172	270,444
Loans	-	-
Other Financial Assets	5,259,169	10,530,069
Other Current Assets	1,023,040	572,960
<b>Total Current Assets</b>	<b>7,452,412</b>	<b>11,866,997</b>
<b>Total Assets</b>	<b>8,631,276</b>	<b>23,178,895</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	-	-
Share application money received	-	18,307,667
Other Equity	(5,797,581)	(82,255)
<b>Total Equity</b>	<b>(5,797,581)</b>	<b>18,225,412</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	117,572	233,321
Lease liabilities	-	-
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>117,572</b>	<b>233,321</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	115,989	833,014
Trade Payables	1,095,806	2,484,651
Other Financial Liabilities	11,994,317	228,690
Other Current Liabilities	1,105,173	1,173,806
Provisions	-	-
Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>14,311,285</b>	<b>4,720,162</b>
<b>Total Liabilities</b>	<b>14,428,857</b>	<b>4,953,483</b>
<b>Total Equity and Liabilities</b>	<b>8,631,276</b>	<b>23,178,895</b>

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 International Services UK Limited**

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**Statement of Profit and Loss for the year ended 31st March, 2023**

	<b>in GBP</b>	
	<b>2022-23</b>	<b>2021-22</b>
<b>INCOME</b>		
Revenue from Operations	1,573,995	5,520,909
Other Income	1,869,083	7,334,562
<b>Total Income</b>	<b>3,443,078</b>	<b>12,855,471</b>
<b>EXPENSES</b>		
Employee Benefits Expense	1,204,955	1,240,372
Technician fees	42,617	-
Finance Costs	1,560,466	61,420
Depreciation and Amortization Expense	756,192	1,488,844
Other Expenses	6,235,871	8,189,864
<b>Total Expenses</b>	<b>9,800,101</b>	<b>10,980,501</b>
<b>Profit Before Tax</b>	<b>(6,357,022)</b>	<b>1,874,970</b>
<b>Tax Expense</b>		
Current Tax	(440,438)	-
Deferred Tax	(201,258)	317,668
<b>Profit for the Year</b>	<b>(5,715,326)</b>	<b>1,557,302</b>

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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  
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