

Prime Focus World NV**Balance Sheet as at 31st March, 2023**

	in USD	
	As at March 31, 2023	As at March 31, 2022
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	-	-
Capital work in progress	-	-
Goodwill and other Intangible Assets	-	-
Intangible Assets under development	-	-
Deferred tax assets (net)	-	-
Financial Assets		
Investments	107,183,398	183,246,707
Loans	-	-
Other Financial Assets	20,000,000	-
Non-Current Tax Assets	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	127,183,398	183,246,707
Current Assets		
Financial Assets		
Trade Receivables	-	-
Cash and Cash Equivalents	-	2,080,037
Loans	-	-
Other Financial Assets	6,548,770	3,752,931
Other Current Assets	304,696	5,145,860
Total Current Assets	6,853,465	10,978,828
Total Assets	134,036,863	194,225,535
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	73,265	73,265
Share application money received	3,407,372	-
Other Equity	54,636,619	(27,381,751)
Total Equity	58,117,256	(27,308,486)
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	101,222,910
Other Financial Liabilities	16,641,076	16,708,537
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	16,641,076	117,931,447
Current Liabilities		
Financial Liabilities		
Borrowings	1,066,350	44,447,925
Trade Payables	3,415,845	8,100,455
Other Financial Liabilities	54,796,335	51,054,194
Other Current Liabilities	-	-
Provisions	-	-
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	59,278,530	103,602,574
Total Liabilities	75,919,607	221,534,021
Total Equity and Liabilities	134,036,863	194,225,535

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, 2023

	in USD	
	2022-23	2021-22
INCOME		
Revenue from Operations	-	-
Other Income	78,668,867	16,103,828
Total Income	78,668,867	16,103,828
EXPENSES		
Employee Benefits Expense	-	0
Technician fees	-	-
Finance Costs	3,152,148	8,814,358
Depreciation and Amortization Expense	-	-
Other Expenses	6,812,887	37,843,850
Total Expenses	9,965,036	46,658,209
Profit Before Tax	68,703,831	(30,554,381)
Tax Expense		
Current Tax	-	-
Deferred Tax	-	-
Profit for the Year	68,703,831	(30,554,381)

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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