

November 24, 2022

To,

The National Stock Exchange of India Limited Listing Department, Exchange Plaza, Bandra Kurla Complex Bandra East,

Mumbai - 400 051

Fax Nos.: 26598237 / 26598238

BSE Limited Listing Department, Phiroze Jeejebhoy Towers, Dalal Street.

Mumbai - 400 001

To,

Fax Nos.:22723121/2037/2039

Ref: Scrip Code: BSE - 532748 / NSE - PFOCUS

Sub: Disclosure under Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended September 30, 2022.

Dear Sir/ Madam,

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith disclosure of Related Party Transactions, in the format specified under SEBI circular bearing reference no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021, for the half year ended September 30, 2022.

The aforesaid information is made available on the Company's website at www.primefocus.com

Request you to take the same on record.

Thanking you,

Yours Faithfully, For Prime Focus Limited

Parina Shah **Company Secretary & Compliance Officer**

Encl: a/a

	Related P	arty Transactio	n for the half year ended 30th September, 2	2022							Additional disclosure of corporate deposits, add	vances o	rinvestmen		the listed en	ity/subsidiary	. These details	
	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty					In case monies are due to	either party as a resul	It of the transaction	In case any financial incurred to make or p corporate deposits, adva	l indebte give loar	dness is is, inter-					es or investments
Sr No	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period [Rs.]	Opening balance (Rs.)	Closing balance (Rs.)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit, investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Amount received against expense recharge	2,400,000,000	(158,690,841)	42,798,893	78,507,536								
2	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Expense recharge given	2,400,000,000	10,447,377										†
3	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	GST charged	2,400,000,000	28,000,401										
4	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Management fee income	2,400,000,000	51,565,768										1
5	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Rent income	2,400,000,000	93.171.332										+
6	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Interest income	2,400,000,000	11,214,606										
7	Prime Focus Limited		DNEG India Media Services Limited	+	Subsidiary Company	Not Applicable	2,400,000,000		(78,656,256)	(78,656,256)								+
-	Prime Focus Limited		DNEG India Media Services Limited			Collection from debtors on behalf of DNEG India	2,400,000,000	(151,479,338)	(78,030,230)	(15,034,675)								
8				-	Subsidiary Company	Media Services Limited	4,,	(151,479,338)	-	(15,034,675)								\vdash
9	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Technical service cost Amount paid against expense recharge	2,400,000,000	-16760735.35		-								+
10	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	received	2,400,000,000	153,205,398										
11	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Amount received against sale of division	2,400,000,000	(542,631,955)	4,734,134,180	4,191,502,225								
12	Prime Focus Limited		GVS Software Private Limited		Subsidiary Company	Expense recharge given		5,900	167,956	183,856								
	Prime Focus Limited		GVS Software Private Limited		Subsidiary Company	Amount paid		10,000										
	Prime Focus Limited Prime Focus Limited		Jam8 Prime Focus LLP Jam8 Prime Focus LLP		Joint venture Joint venture	Expense recharge given GST charged	120,000,000 120,000,000	10,380 773,636		5,071,617								\vdash
16	Prime Focus Limited		Jam8 Prime Focus LLP		Joint venture	Rentincome	120,000,000	4,287,600										1
	Prime Focus Limited Prime Focus Limited		Jam8 Prime Focus LLP Jam8 Prime Focus LLP		Joint venture Joint venture	Amount received against interest receivable Interest income	120,000,000 120,000,000	(5,223,450) 4,325,118	12,658,261	11,759,929								+
19	Prime Focus Limited		Jam 8 Prime Focus LLP		Joint venture	Loan given to	120,000,000	7,500,000	73,138,618	69,638,618				Loan given	12.00%	Repayment	Unsecured	Working capital
	Prime Focus Limited Prime Focus Limited		Jam8 Prime Focus LLP PF Overseas Limited (Mauritius)	-	Joint venture Subsidiary Company	Loan repaid by Exchange Gain / (Loss)	120,000,000	(11,000,000) 15,726	202.545	218.272					500700000	on demand	5 0.000 3000,40 080	
	Prime Focus Limited		Prime Focus Motion Pictures Limited		Subsidiary Company	Not Applicable	500,000,000	-	3,850,356	3,850,356								
23	Prime Focus Limited		Prime Focus Motion Pictures Limited		Subsidiary Company	Interest income	500,000,000	7,410,895	-	7,410,895								
	Prime Focus Limited Prime Focus Limited		Prime Focus Motion Pictures Limited Prime Focus Motion Pictures Limited		Subsidiary Company Subsidiary Company	Loan given to Not Applicable	500,000,000 500,000,000	5,900,000	119,912,969 (4,666,997)	125,812,969				Loan given	12.00%	Repayment on demand	Unsecured	Working capital
26	Prime Focus Limited		Prime Focus Motion Pictures Limited		Subsidiary Company	Production revenue recognised	500,000,000	(131,000,000)	131,000,000	-								
	Prime Focus Limited		Prime Focus Production Services Private		Subsidiary Company	Amount paid	50,000,000	10,000	62,638	76,178								
	Prime Focus Limited				Subsidiary Company	Expense recharge given Amount received against expense recharge	50,000,000 3,500,000,000	3,540 (8,752,713)	4.378.068									+
29			Prime Focus Technologies Limited Prime Focus Technologies Limited		Subsidiary Company Subsidiary Company	given Expense recharge given	3,500,000,000	6.569.704	4,378,068	5,438,235								-
31	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	GST charged	3,500,000,000	1,603,367										+
32	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	Corporate salary recharge	3,500,000,000	1,639,810							-			+
00.00	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	Amount received against interest receivable	3,500,000,000	(22,186,201)	70.639.229	250.676.993								+
34	Prime Focus Limited Prime Focus Limited		Prime Focus Technologies Limited Prime Focus Technologies Limited		Subsidiary Company Subsidiary Company	Amount received against interest receivable Interest income	3,500,000,000	202,223,965	70,035,229	2,0,070,393								+
35	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	Lo an given to	3,500,000,000	838,000,000	3.285.884.684	3,325,884,684								+
36	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	Lo an given to	3,500,000,000	(798,000,000	3,203,004,084	3,323,004,084			_	Loan given	12.00%	Repayment on demand	Unsecured	Working capital
	Prime Focus Limited		Prime Focus Technologies Limited	+	Subsidiary Company	Expense recharge received	3,500,000,000						_			_		+
38			Prime Focus Technologies Limited		Subsidiary Company	GST charged	3,500,000,000	-366046.47 (73,210)	-677079	-1116335			-			_		+
39	Jam8 Prime Focus LLP		DNEG India Media Services Limited	1	Subsidiary Company	Amount paid against expense recharge	-,,,	20,979	(20,979)						†			+
40	Jam8 Prime FocustLP		Prime Focus Technologies Limited		Subsidiary Company	received Not Applicable		-	35,000	35,000								
41	Lowry Digital Imaging Services Inc		Dneg India Media Services Limited		Subsidiary Company	Foreign currency translation value		2,191,218	(28,221,404)	(30,412,623)								
42	Lowry Digital Imaging Services Inc		Prime Focus Technologies Inc		Subsidiary Company	Foreign currency translation value		(51)	660	711								
43	PF Investments Limited		PF World Limited, Mauritius		Subsidiary Company	Foreign currency translation value		497,221	(6,403,872)	(6,901,093)								
44	PF Investments Limited		PF Overseas Limited (Mauritius)		Subsidiary Company	Foreign currency translation value		(78,901)	1,016,196	1,095,097								
	Prime Focus Motion Pictures Limited PF Overseas Limited		Prime Focus Limited Prime Focus Limited		Ultimate parent Ultimate parent	Not Applicable Foreign currency translation value		15,726	816,641 (202,545)	816,641 (218,272								

		1	1							ı		
47	PF Overseas Limited	PF World Limited, Mauritius	Parent	Foreign currency translation value		110,798,361	(1,427,007,584)	(1,537,805,945)				
48	PF Media Limited	Lowry Digital Imaging Services Inc.	Subsidiary Company	Foreign currency translation value		(77,628,002)	917,788,156	995,416,158				
49	PF World Limited, Mauritius	Prime Focus Technologies UK Limited	Subsidiary Company	Exchange Gain / (Loss)		(35,951,483)	245,858,578	183,791,576				
50	PF World Limited, Mauritius	Prime Focus Technologies UK Limited	Subsidiary Company	Amountreceived		(45,204,926)						
51	PF World Limited, Mauritius	Prime Focus Technologies UK Limited	Subsidiary Company	Foreign currency translation value		19,089,406						
52	PF World Limited, Mauritius	Double Negative Limited	Subsidiary Company	Exchange Gain / (Loss)		(25,545,319)	155,480,538	142,007,326				
53	PF World Limited, Mauritius	Double Negative Limited	Subsidiary Company	Foreign currency translation value		12,072,107						
54	PF World Limited, Mauritius	Double Negative Canada Productions Limited	Subsidiary Company	Exchange Gain / (Loss)		5,325,386	(54,627,826)	(53,543,955)				
55	PF World Limited, Mauritius	Double Negative Canada Productions Limited	Subsidiary Company	Foreign currency translation value		-4241514.692						
56	PF World Limited, Mauritius	Prime Focus International Services UK Limited	Subsidiary Company	Interest expense		(25,322,385)	(1,497,757,353)	(1,373,106,904)				
57	PF World Limited, Mauritius	Prime Focus International Services UK Limited	Subsidiary Company	Exchange Gain / (Loss)		266,264,480						
58	PF World Limited, Mauritius	Prime Focus International Services UK Limited	Subsidiary Company	Foreign currency translation value		-116291645.3						
\vdash	PF World Limited, Mauritius	Prime Focus World N.V.	Subsidiary Company	Interest expense		-116291645.3 (40,072,532)	(2,081,320,787)	(2,279,565,399)				
\vdash	PF World Limited. Mauritius	Prime Focus World N.V.	Subsidiary Company	Exchange Gain / (Loss)		3,429,677						
-	PF World Limited, Mauritius	Prime Focus World N.V.	Subsidiary Company	Foreign currency translation value		(161,601,756)						
\vdash	PF World Limited, Mauritius	Double Negative Film Limited	Subsidiary Company	Assignment of receivable to Dneg Films		630,722,590	1,307,543	631,916,828				
30000	PF World Limited, Mauritius	Double Negative Film Limited	Subsidiary Company	Exchange Gain / (Loss)		(214,828)						
\vdash	PF World Limited, Mauritius	Double Negative Film Limited	Subsidiary Company	Foreign currency translation value		101,523						
03.50	PF World Limited, Mauritius	Lowry Digital Imaging Services Inc.	Subsidiary Company	Not Applicable			279,990,230	301,729,749				
\vdash	PF World Limited, Mauritius	Lowry Digital Imaging Services Inc.	Subsidiary Company	Foreign currency translation value		21,739,519	273,330,230	301,723,743				
90000	PF World Limited, Mauritius	PF Media Limited				21,/39,319	(837,015,442)	(902,004,543)				
\vdash	PF World Limited, Mauritius	PF Media Limited	Subsidiary Company	No t Applicable		(64,989,100)	(837,013,442)	(902,004,543)				
20/20/20			Subsidiary Company	Foreign currency translation value				(94.4.49)				
\vdash	PF World Limited, Mauritius	Prime Focus Media UK Limited	Subsidiary Company	Expense recharge given		31,149		(31,149)	-			
\vdash	PF World Limited, Mauritius	Prime Focus Technologies, Inc.	Subsidiary Company	Not Applicable		-	779,839,448	840,389,185	_			
\vdash	PF World Limited, Mauritius Prime Focus 3D Cooperatief U.A.	Prime Focus Technologies, Inc.	Subsidiary Company	Foreign currency translation value		60,549,736						
72	Netherlands Prime Focus 3D Cooperatief U.A.	PF World Limited, Mauritius	Parent	Exchange Gain / (Loss)		(121,242)	(56,449,335)	(60,953,521)				
73	Vetherlands Prime Focus 3D Cooperatief U.A.	PF World Limited, Mauritius	Parent	Foreign currency translation value		(4,382,944)						
/4	Vetherlands Prime Focus 3D Cooperation U.A.	DNEG Plc	Subsidiary Company	Exchange Gain / (Loss)		814,731	(4,958,826)	(4,529,117)				
	Netherlands	DNEG Plc	Subsidiary Company	Foreign currency translation value		(385,022)						
76	Prime Focus Luxembourg S.a.r.l	PF World Limited, Mauritius	Parent	Expense recharge received		(202,034)	(32,185,127)	(33,928,290)				
77	Prime Focus Luxembourg S.a.r.l	PF World Limited, Mauritius	Parent	Exchange Gain / (Loss)		957,848						
78	Prime Focus Luxembourg S.a.r.l	PF World Limited, Mauritius	Parent	Foreign currency translation value		(2,498,977)						
79	Prime Focus Limited	Blooming Buds Coaching Private Limited	Enterprises owned or significantly influenced by Key Management Personnel or their relatives	Amount paid		819,600		(8)				
80	Prime Focus Limited	Blooming Buds Coaching Private Limited	Enterprises owned or significantly influenced by Key Management Personnel or their relatives	GST charged		(125,024)						
81	Prime Focus Limited	Blooming Buds Coaching Private Limited	Enterprises owned or significantly influenced by Key Management Personnel or their relatives	Rent expense		(694,576)						
82	Prime Focus Limited	GVS Software Private Limited	Subsidiary Company	Investment			265,000,000	265,000,000				
83	Prime Focus Limited	PF World Limited, Mauritius	Subsidiary Company	Investment	6,000,000,000		6,215,404,627	6,215,404,627				
84	Prime Focus Limited	Naresh Mahendranath Malhotra	Key management personnel	Remuneration expense		9,000,000	650,629	926,932				
	Prime Focus Limited	Naresh Mahendranath Mallhotra	Key management personnel	Remuneration paid		(8,723,697)						
86	Prime Focus Limited	Nish an t Fadia	Key management personnel	Remuneration expense		3,000,000	383,544	336,581				
87	Prime Focus Limited	Nish an t Fadia	Key management personnel	Remuneration paid		(3,046,963)						
88	Prime Focus Limited	Parina Shah	Key management personnel	Remuneration expense		1,800,000	279,255	229,440				

89	Prime Focus Limited	Parina Shah	Key management	Remuneration paid		(1,849,815)								
	rime rocustimieu	railla silai	personnel	Remuneration paid		(1,045,015)								
90	Prime Focus Technologies Limited	Prime Focus Technologies Inc.	Wholly owned subsidiary	Interest on loan given		1,043,687								
			Wholly owned	merest on toon given			265,004,230	286,779,875						
91	Prime Focus Technologies Limited	Prime Focus Technologies Inc.	subsidiary Wholly owned	Forex		20,731,958								
92	Prime Focus Technologies Limited	Prime Focus Technologies Inc.	subsidiary	Trade receiveable	9									
00	Prime Focus Technologies Limited		Wholly owned			34,895,949								
93	Prime Focus Technologies Limited	Prime Focus Technologies Inc.	subsidiary Wholly owned	Revenue		34,895,949	12,121,270	3,201,381						
94	Prime Focus Technologies Limited	Prime Focus Technologies Inc.	subsidiary	Reciept of revenue		-56,315,838								
95	Prime Focus Technologies Limited	Prime Focus Technologies Inc.	Wholly owned subsidiary	Deferred recvenue		12,500,000								
			Wholly owned											
96	Prime Focus Technologies Limited	Prime Focus Technologies Inc.	subsidiary Wholly owned	Loan receivable			42,846,000	46,231,424		Inter-corporate	4.66%	Repayable on demand	Unsecured	Working capital
97	Prime Focus Technologies Limited	Prime Focus Technologies Inc.	subsidiary	Forex		3,385,424						on acmana		
98	Prime Focus Technologies Limited	Prime Focus Technologies UK	Wholly owned subsidiary	Trade receiveable										
96	Prime rocus recnnologies united	Prime Focus Technologies OK	Wholly owned	Trade receiveable										
99	Prime Focus Technologies Limited	Prime Focus Technologies UK	subsidiary	Revenue		119,158,466	-							
100	Prime Focus Technologies Limited	Prime Focus Technologies UK	Wholly owned subsidiary	Reciept of revenue		119,158,466								
		Prime Focus Technologies PTE	Wholly owned			,								
101	Prime Focus Technologies Limited	Singapore Prime Focus Technologies PTE	subsidiary Wholly owned	Trade receiveable		(8)	32,769,685	-		_				
102	Prime Focus Technologies Limited	Singapore	subsidiary	Reciept of revenue		32,769,685								
103	Prime Focus Technologies Limited	DNEG India Media Services Limited	Fellow subsidiary	Trade receiveable										
							004.040	40.500					1	
104	Prime Focus Technologies Limited	DNEG India Media Services Limited	Fellow subsidiary	Revenue		49,500	864,812	49,500						
	Brea dilling					12,000	1							
105	Prime Focus Technologies Limited	DNEG India Media Services Limited	Fellow subsidiary	Reciept of revenue		(864,812)								
103	rime rocus reciniologies uniteu	DIACO IIIUla Weula Services Litiiteu	reliow subsidiary	Recept of revenue		(004,012)								
106	Prime Focus Technologies Limited	DNEG UK DAX CLOUD ULC	Fellow subsidiary	Unbilled Revenue		20,185,400 156.673	-	20,185,400		_				
	Prime Focus Technologies Inc. Prime Focus Technologies Inc.	DAX CLOUD ULC	Subsidiary Company Subsidiary Company	Recharge of expenses Forex		1,873,338	23,506,703	25,536,713						
		Dneg North America Inc. (Formerly												
109	Prime Focus Technologies Inc.	Prime Focus North America Inc.) Dneg North America Inc. (Formerly	Fellow subsidiary	Recharge of expenses		(2,163,940)	(9,534,306)	(12,458,071)						
110	Prime Focus Technologies Inc.	Prime Focus North America Inc.)	Fellow subsidiary	Forex		(759,825)								
111	Prime Focus Technologies Inc.	PF WORLD LIMITED, MAURITIUS	Fellow subsidiary	Loan Payable			(724,988,813)	(782,765,906)		Inter-corporate	0%	Repayable on demand	Unsecured	Working capital
	Prime Focus Technologies Inc.	PF WORLD LIMITED, MAURITIUS	Fellow subsidiary	Interest Payable		Tel:	(54,545,912)	(58,892,882)		meer corporate		CHI GETTIGITA	Onsecureu	Tronaing capital
112	Prime Focus Technologies Inc.	PRIME FOCUS TECHNOLOGIES UK	Fellow subsidiary	Interest Receivable		10.694.246								
		PRIME FOCUS TECHNOLOGIES UK	<u> </u>	interest receivable			38,726,531	52,507,041						
114	Prime Focus Technologies Inc.	LIMITED PRIME FOCUS TECHNOLOGIES UK	Fellow subsidiary	Forex		3,086,263						-		
115	Prime Focus Technologies Inc.	LIMITED	Fellow subsidiary	Loan given		37,470,548	397,135,311	466,255,070		Inter-comporate	4.66%	Repayable	Unsecured	Working capital
200		PRIME FOCUS TECHNOLOGIES UK	2 0 0 0 0				357,133,311	400,233,070		inter-corporate	4.0076	on demand	Oiseculeu	Working capital
116	Prime Focus Technologies Inc.	LIMITED	Fellow subsidiary Key management	Forex		31,649,211								
117	Prime Focus Technologies Inc.	Ramakrishnan Sankaranarayanan	personnel	Remuneration		15,056,794	-	15,056,794						
118	Prime Focus Technologies Inc.	Reliance Lowry Digital Imaging Services, Inc.	Fellow subsidiary	Advances given		16.308	(660)	15.595						
119	Prime Focus Technologies UK	PF WORLD LIMITED, MAURITIUS	Fellow subsidiary	Loan repaid		42,666,525	, ,					1		Working capital
	Prime Focus Technologies UK			Forex			(245,858,516)	(182,812.859)		Inter-comporate	0%	Repayable	Unsecured	
TYL		PF WORLD LIMITED, MAURITIUS	Fellow subsidiary			20,379,132	2 2 2 2	(182,812,859)			0%	on demand	Unsecured	
	Prime Focus Technologies UK Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS MEAD FZ LLC	Subsidiary Company Subsidiary Company	Loan Payable Forex			(245,858,516) (184,609,252)	(182,812,859) (212,750,518)		Inter-corporate	0%		Unsecured	Working capital
123	Prime Focus Technologies UK Prime Focus Technologies UK Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS MEAD FZ LLC PRIME FOCUS MEAD FZ LLC	Subsidiary Company Subsidiary Company Subsidiary Company	Loan Payable Forex Recharge receivable		20,379,132 (47,393,028) 19,251,762	2 2 2 2					on demand Repayable		
123	Prime Focus Technologies UK Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS MEAD FZ LLC	Subsidiary Company Subsidiary Company	Loan Payable Forex		20,379,132 (47,393,028)	(184,609,252)	(212,750,518)				on demand Repayable		
123	Prime Focus Technologies UK Prime Focus Technologies UK Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS TECHNOLOGIES PTE LIMITED	Subsidiary Company Subsidiary Company Subsidiary Company	Loan Payable Forex Recharge receivable		20,379,132 (47,393,028) 19,251,762	(184,609,252)	(212,750,518)				on demand Repayable		
123 124 125	Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS TECHNOLOGIES PTE LIMITED PRIME FOCUS TECHNOLOGIES PTE	Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Fellow subsidiary	Loan Payable Forex Recharge receivable Forex Loan repaid		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003	(184,609,252) 11,360,073	(212,750,518) 10,320,413		Inter-corporate	0%	on demand Repayable on demand	Unsecured	Working capital
123 124 125 126	Prime Focus Technologies UK Frime Focus Technologies UK	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE UMTED PRIME FOCUS TECHNOLOGIES PTE UMTED PRIME FOCUS TECHNOLOGIES PTE UMTED	Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Fellow subsidiary Fellow subsidiary Fellow subsidiary	Loan Payable Forex Recharge receivable Forex Loan repaid Forex		20,379,132 (47,393,028) 19,251,762 - (1,039,660)	(184,609,252) 11,360,073	(212,750,518) 10,320,413		Inter-corporate	0%	on demand Repayable on demand	Unsecured	Working capital
123 124 125 126	Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS MEAD TZ LLC PRIME FOCUS MEAD TZ LLC PRIME FOCUS MEAD TZ LLC PRIME FOCUS TECHNOLOGIES PTE LIMITED	Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Fellow subsidiary	Loan Payable Forex Recharge receivable Forex Loan repaid		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003	(184,609,252) 11,360,073	(212,750,518) 10,320,413		Inter-corporate	0%	on demand Repayable on demand	Unsecured	Working capital
123 124 125 126 127	Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS TECHNOLOGIES PTE LIMITED	Subsidiary Comp any Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary	Loan rayable Forex Recharge receivable Forex Loan repaid Forex Eccharge Receivable Forex		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832	(184,609,252) 11,360,073 (37,023,468)	(212,750,518) 10,320,413 (2,550,633)		Inter-corporate	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129	Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE LIMITED	Subdidary Comp any Subdidary Comp any Subdidary Comp any Subdidary Comp any Subdidary Comp any Fellow subdidary Fellow subdidary Fellow subdidary Fellow subdidary Fellow subdidary Subdidary Comp any Subdidary Comp any	Loan Payable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Loan (Payable)/Receivable Loan (Payable)/Receivable		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832 (469,175) 104,930,300	(184,609,252) 11,360,073 (37,023,468)	(212,750,518) 10,320,413 (2,550,633)		Inter-corporate	0%	on demand Repayable on demand	Unsecured	Working capital
123 124 125 126 127 128 129	Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS TECHNOLOGIES PTE LIMITED	Subsidiary Comp any Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary	Loan rayable Forex Recharge receivable Forex Loan repaid Forex Eccharge Receivable Forex		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832	(184,609,252) 11,360,073 (37,023,468) 5,126,540	(212,750,518) 10,320,413 (2,550,633) 4,657,365		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129 130	Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE LIMITED PRIME FOCUS TECHNOLOGIES PTE P	Subdidary Comp any Fellow subdidary Fellow subdidary Fellow subdidary Fellow subdidary Fellow subdidary Subdidary Comp any Subdidary Comp any Key management per sonnel	Loan Rayable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Loan (Payable)/Receivable Forex Loan (Payable)/Receivable Forex Recharge Receivable Forex Loan (Payable)/Receivable Forex Remuneration		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832 (469,175) 104,930,300	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129 130 131	Prime Focus Technologies UK	PRIME FOCUS MEAD FZ LLC PRIME FOCUS MEAD TZ LLC PRIME FOCUS MEAD TZ LLC PRIME FOCUS MEAD TZ LLC PRIME FOCUS TECHNOLOGIES PTE LIMITED PRIME FOST LUNOPE LIMITED PRIME POST LUNOPE LIMITED Mangesh Pathak DNeg Canada Prod. Ltd.	Subsidiary Comp any Subsidiary Comp pany Subsidiary Comp pany Subsidiary Comp pany Subsidiary Comp pany Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Subsidiary Subsidiary Comp pany Subsidiary Comp pany Key management personnel Subsidiary Comp pany Subsidiary Comp pany	Loan Fayable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Loan (Rayable)/Receivable Forex Loan (Rayable)/Receivable Forex Recharge Receivable Forex Department of the Rayable Receivable Forex Remuneration Opening balance		20,379,132 (47,393,028) 19,251,762 (10,39,660) 32,711,003 1,761,832 (469,175) 104,910,300 (602,174)	(184,609,252) 11,360,073 (37,023,468) 5,126,540	(212,750,518) 10,320,413 (2,550,633) 4,657,365		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129 130 131 132 133 134	Prime Focus Technologies UK Double Negative Limited Double Negative Limited	PRIME FOCUS MEAD FZ LLC PRIME FOCUS TECHNOLOGIES PTE LIMITED PRIME FOST EUROPE LIMITED PRIME FOST EUROPE LIMITED Mangesh Pathak DNeg Canada Prod. Ltd. DNeg Canada Prod. Ltd. DNeg Canada Prod. Ltd.	Subsidiary Comp any Fellow subsidiary Fellow subsidiary Fellow subsidiary Subsidiary Subsidiary Comp any	Loan Rayable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Loan (Payable)/Receivable Forex Loan (Payable)/Receivable Forex Recharge Receivable Forex Loan (Payable)/Receivable Forex Remuneration		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832 - (469,175) 104,910,300 (602,174) 13,166,677 (664,235) (997,495,704)	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129 130 131 132 133 134 135	Prime Focus Technologies UK Prime Fosus Technologies UK Prime Fosus Technologies UK Prime Fosus Technologies UK Prime Focus Technologies UK Double Negative Limited	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE LIMITED PR	Subsidiary Comp any Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Subsidiary Comp any	Loan Fayable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Recharge Receivable Forex Recharge Receivable Forex Remuneration Opening balance Recharge Expense Technical Service Cost Payment		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832 (469,175) 104,910,300 (602,174) 13,166,677 (664,235) (907,495,704)	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129 130 131 132 133 134 135 136	Prime Focus Technologies UK Deuble Negative Limited Double Negative Limited	PRIME FOCUS MEAD FZ LLC PRIME FOCUS TECHNOLOGIES PTE LIMITED PR	Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Subsidiary Subsidiary Subsidiary Company	Loan Payable Forex Pecharge receivable Forex Loan repaid Forex Recharge Receivable Forex Loan (Payable)/Receivable Forex Loan (Payable)/Receivable Forex Remuneration Opening balance Recharge Expense Technical Service Cost Payment Receipt		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832 - (469,175) 104,910,300 (602,174) 13,166,677 (607,455,764) 741,395,875 (123,215,972)	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137	Prime Focus Technologies UK Double Negative Limited	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE LIMITED PRIME FOCT EUROPE LIMITED PRIME POST EUROPE LIMITED Mangesh Patbak DNeig Canada Prod. Ltd.	Subsidiary Comp any Fellow subsidiary Subsidiary Comp any	Loan Payable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Recharge Receivable Forex Recharge Receivable Forex Remuneration Opening balance Recharge Expense Technical Service Cost Payment Receipt Unrealwed EX		20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832 (469,175) 104,910,300 (602,174) 13,166,677 (664,235) (907,495,704)	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365 53,888,457		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capita
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138	Prime Focus Technologies UK Double Negative Limited	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE LIMITED PR	Subsidiary Comp any Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Subsidiary Subsidiary Subsidiary Comp any	Loan Payable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Recharge Receivable Forex Loan (Payable)/Receivable Forex Loan (Payable)/Receivable Forex Remuneration Opening balance Recharge Spense Technical Service Cost Payment Receipt Unrealwed FX Closing Balance	19.000.000.000	20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832 - (469,175) 104,910,300 (602,174) 13,166,677 (607,455,764) 741,395,875 (123,215,972)	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capita
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138	Frime Focus Technologies UK Double Nagative Limited Double Negative Limited	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE LIMITED PR	Subsidiary Comp any Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Subsidiary Comp any	Loan Fayable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Recharge Receivable Forex Recharge Receivable Forex Recharge Receivable Forex Remuneration Og eesing balance Recharge Expense Technical Service Cost Payment Receipt Unrealwaf EX Gosing Balance Ogening balance Ogening balance	19,009,000,000	20,379,132 (47,393,028) 19,251,762 (10,39,660) 32,711,003 1,761,832 (469,175) 104,910,300 (602,174) (664,235) (907,495,704) 741,395,875 (123,215,972) (15,344,847)	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365 53,888,457		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140	Prime Focus Technologies UK Deuble Negative Limited Double Negative Limited	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE LIMITED PR	Subsidiary Comp any Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Subsidiary Subsidiary Subsidiary Subsidiary Comp any Key management personnel Subsidiary Comp any	Loan Rayable Forex	19,000,000,000	20,379,132 (47,393,028) 19,251,762 (1,039,660) 32,711,003 1,761,832 (469,175) 104,910,300 (602,174) 13,166,677 (664,235) (907,485,704) 741,395,875 (123,715,972) (15,344,847)	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365 53,888,457		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141	Frime Focus Technologies UK Double Nagative Limited Double Negative Limited	PRIME FOCUS MEAD FZ LIC PRIME FOCUS TECHNOLOGIES PTE LIMITED PR	Subsidiary Comp any Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Fellow subsidiary Subsidiary Comp any	Loan Fayable Forex Recharge receivable Forex Loan repaid Forex Recharge Receivable Forex Recharge Receivable Forex Recharge Receivable Forex Recharge Receivable Forex Remuneration Og eesing balance Recharge Expense Technical Service Cost Payment Receipt Unrealwaf EX Gosing Balance Ogening balance Ogening balance		20,379,132 (47,393,028) 19,251,762 (10,39,660) 32,711,003 1,761,832 (469,175) 104,910,300 (602,174) (664,235) (907,495,704) 741,395,875 (123,215,972) (15,344,847)	(184,609,252) 11,360,073 (37,023,468) 5,126,540 (50,419,669)	(212,750,518) 10,320,413 (2,550,633) 4,657,365 53,888,457		Inter-corporate Advances	0%	on demand Repayable on demand NA	Unsecured	Working capital

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144	Double Negative Limited Double Negative Limited	DNeg Montreal Prod. Ltd.	Subsidiary Company	Recharge Income	19,000,000,000	532,635 (112,017)				_	-		-			
	Double Negative Limited Double Negative Limited	DNeg Montreal Prod. Ltd. DNeg Montreal Prod. Ltd.	Subsidiary Company	Recharge Expense Payment	19,000,000,000	1.597.962.545				_	-					
	Double Negative Limited	DNeg Montreal Prod. Ltd. DNeg Montreal Prod. Ltd.	Subsidiary Company Subsidiary Company	Receipt	19,000,000,000	(5.054.300.000)					1	+				
	Double Negative Limited	DNeg Montreal Prod. Ltd. DNeg Montreal Prod. Ltd.	Subsidiary Company	Unrealised FX	19,000,000,000	(1,465,632,246)						1				
1/10	Double Negative Limited Double Negative Limited	DNeg Montreal Prod. Ltd.	Subsidiary Company	Closing Balance	19,000,000,000	(1,403,032,240)		4,527,629,108				1				
	Double Negative Limited	Double Negative Bulgaria	Subsidiary Company	Opening balance	15,000,000,000	+	(25,278,462)	4,527,025,100			1	+	-			
	Double Negative Limited	Double Negative Bulgaria	Subsidiary Company	Technical Service Cost		(1.442.792)	(25)270)4027					t	-			
	Double Negative Limited	Double Negative Bulgaria	Subsidiary Company	Unrealised FX		2,414,670										
	Double Negative Limited	Double Negative Bulgaria	Subsidiary Company	Closing Balance				(24,306,583)								
	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Opening balance			(4,593,538,734)									
155	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Interest Income		38,426,959						1				
156	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Recharge Income		984,520										
157	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Recharge Expense		(4,670,633)										
	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Management Fees Expense		(37,682,002)										
159	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Unrealised FX		1,458,418,494										
160	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Closing Balance				(3,138,061,397)								
	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Opening balance of Loan Receivable			5,893,272,245		NA	NA	NA	Loan	3.30%	Mutually Agr	Unsecured	Business Purpose
162	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Repayment of Loan		(1,709,328,818)			NA	NA	NA	Loan	3.30%	Mutually Agr	Unsecured	Business Purpose
	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Lo an Given		11,336,271			NA	NA	NA	Loan				Business Purpose
164	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Unrealised FX		242,515,210			Loan							
165	Double Negative Limited	Prime Focus World NV	Subsidiary Company	Opening balance of Loan Receivable				4,437,794,908	NA	NA	NA	Loan	3.30%	Mutually Agr	Unsecured	Business Purpose
	Double Negative Limited	DNEG India Media Services Ltd.	Subsidiary Company	Opening balance			(3,102,554,427)									
	Double Negative Limited	DNEG India Media Services Ltd.	Subsidiary Company	Interest Income		42,388,401										1
168	Double Negative Limited	DNEG In dia Media Services Ltd.	Subsidiary Company	Recharge Expense		(8,098,746)										
	Double Negative Limited	DNEG In dia Media Services Ltd.	Subsidiary Company	Payment		3,208,825,826										
170	Double Negative Limited	DNEG In dia Media Services Ltd.	Subsidiary Company	Unrealised FX		81,571,068										
171	Double Negative Limited	DNEG India Media Services Ltd.	Subsidiary Company	Closing Balance				222,132,122								
172	Double Negative Limited	DNEG India Media Services Ltd.	Subsidiary Company	Opening balance of Loan Receivable			1,775,756,376		NA	NA	NA	Loan	4.98%	5 Years	Unsecured	Business Purpose
173	Double Negative Limited	DNEG India Media Services Ltd.	Subsidiary Company	Unrealised FX		(124,227,356)			NA	NA	NA	Loan	4.98%	5 Years		Business Purpose
174	Double Negative Limited	DNEG India Media Services Ltd.	Subsidiary Company	Closing Balance of Loan Receivable				1,651,529,020	NA	NA	NA	Loan	4.98%	5 Years		Business Purpose
	Double Negative Limited	Incamera Limited	Subsidiary Company	Services Rendered		85,149,409										
	Double Negative Limited	Incamera Limited	Subsidiary Company	Recharge Income		130,989,439			1							1
	Double Negative Limited	Incamera Limited	Subsidiary Company	Receipt		(216,138,848)										
178	Double Negative Limited	PF North America Inc	Subsidiary Company	Opening balance			301,346,801									
179	Double Negative Limited	PF North America Inc	Subsidiary Company	Recharge Income		2,613,078										
180	Double Negative Limited	PF North America Inc	Subsidiary Company	Technical Service Cost		(356,330,988)										
	Double Negative Limited	PF North America Inc	Subsidiary Company	Man agement Fees Expense		(11,758,923)										
182	Double Negative Limited	PF North America Inc	Subsidiary Company	Payment		477,272										
183	Double Negative Limited	PF North America Inc	Subsidiary Company	Unrealised FX		(9,278,157)										
	Double Negative Limited	PF North America Inc	Subsidiary Company	Closing Balance				(72,930,917								
185	Double Negative Limited	PF World Limited	Subsidiary Company	Opening balance			(156,500,848)									
	Double Negative Limited	PF World Limited	Subsidiary Company	Unrealised FX		14,493,497										
187	Double Negative Limited	PF World Limited	Subsidiary Company	Closing Balance				(142,007,352)								
188	Double Negative Limited	DNEG HOLDINGS UK	Subsidiary Company	Opening balance			(728,316,708)									1
	Double Negative Limited	DNEG HOLDINGS UK	Subsidiary Company	Technical Service Cost		(45,182,276)										1
	Double Negative Limited	DNEG HOLDINGS UK	Subsidiary Company	Unrealised FX		2,696,039										
191	Double Negative Limited	DNEG HOLDINGS UK	Subsidiary Company	Closing Balance				(770,802,945)								
192	Double Negative Limited	DNEG HOLDINGS UK	Subsidiary Company	Advance Given		1,313,863,564			NA.	NA	NA	NA	NA	NA	NA	NA
193	Double Negative Limited	DNEG HOLDINGS UK	Subsidiary Company	Advance Receivable				1,313,863,564	NA	NA	NA	NA	NA	NA	NA	NA
	Double Negative Limited	DNEG PLC	Subsidiary Company	Opening balance			45,093,972									
195	Double Negative Limited	DNEGPLC	Subsidiary Company	Payment		775,146										
196	Double Negative Limited	DNEGPLC	Subsidiary Company	Unrealised FX		(4,215,702)										
197	Double Negative Limited	DNEG PLC	Subsidiary Company	Closing Balance				41,653,416								
198	Double Negative Limited	Double Negative Singapore	Subsidiary Company	Opening balance			7,829,836									
199	Double Negative Limited	Double Negative Singapore	Subsidiary Company	Payment		230,515										
200	Double Negative Limited	Double Negative Singapore	Subsidiary Company	Unrealised FX		(736,884)										
201	Double Negative Limited	Double Negative Singapore	Subsidiary Company	Closing Balance				7,323,466								
202	Double Negative Limited	Double Negative Films	Subsidiary Company	Opening balance			2,332,176,697									
203	Double Negative Limited	Double Negative Films	Subsidiary Company	Unrealised FX		(225,724,539)										
204	Double Negative Limited	Double Negative Films	Subsidiary Company	Closing Balance				2,106,452,158								
205	Double Negative Limited	Double Negative Films	Subsidiary Company	Advances Given		190,877,862			NA	NA		NA	NA		NA	NA
206	Double Negative Limited	Double Negative Films	Subsidiary Company	Closing Balance of Advances Given				190,877,862	NA	NA	NA	NA	NA	NA	NA	NA
207	DNeg Montreal Prod. Ltd.	DNeg Canada Prod. Ltd.	Subsidiary Company	Opening balance			(803,745,913)									
208	DNeg Montreal Prod. Ltd.	DNeg Canada Prod. Ltd.	Subsidiary Company	Recharge Income		1,654,772										
	DNeg Montreal Prod. Ltd.	DNeg Canada Prod. Ltd.	Subsidiary Company	Recharge Expense		(4,093,163)										
	DNeg Montreal Prod. Ltd.	DNeg Canada Prod. Ltd.	Subsidiary Company	Payment		424,562,581										
	DNeg Montreal Prod. Ltd.	DNeg Canada Prod. Ltd.	Subsidiary Company	Receipt		(79,048,696)										
	DNeg Montreal Prod. Ltd.	DNeg Canada Prod. Ltd.	Subsidiary Company	Unrealised FX		12,267,633										
	DNeg Montreal Prod. Ltd.	DNeg Canada Prod. Ltd.	Subsidiary Company	Closing Balance				(448,402,786)								
214	DNeg Montreal Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Opening balance			(111,649,994)									
215	DNeg Montreal Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Recharge Expense		14,441,671										
216	DNeg Montreal Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Advances Given		674,954,251			NA	NA	NA	NA	NA	NA	NA	NA
	DNeg Montreal Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Unrealised FX		(15,425,662)										
218	DNeg Montreal Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Closing Balance				562,320,266								
219	DNeg Montreal Prod. Ltd.	Double Negative Bulgaria	Subsidiary Company	Opening balance			29,197,659									
220	DNeg Montreal Prod. Ltd.	Double Negative Bulgaria	Subsidiary Company	Technical Service Cost		(180,848,529)										
221	DNeg Montreal Prod. Ltd.	Double Negative Bulgaria	Subsidiary Company	Payment		121,613,379										
	DNeg Montreal Prod. Ltd.	Double Negative Bulgaria	Subsidiary Company	Unrealised FX		802,835										
	DNeg Montreal Prod. Ltd.	Double Negative Bulgaria	Subsidiary Company	Closing Balance				[29,234,656]								
224	DNeg Montreal Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Opening balance			3,278,269,014									
225	DNeg Montreal Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Interest Incom e		109,174,945										
226	DNeg Montreal Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Management Fees Expense		(130,195,867)										
227	DNeg Montreal Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Receipt		(309,581,934)						1				
22.0	DNeg Montreal Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Exchange		29,365,323										
	DNeg Montreal Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Unrealised FX		(70,630,458)										
		Prime Focus World NV	Subsidiary Company	Closing Balance				2,906,401,022								
229 230	DNeg Montreal Prod. Ltd.											_				T a . a
229 230	DNeg Montreal Prod. Ltd. DNeg Montreal Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Opening balance of Loan Payable			(326,999,144)		NA	NA	NA	Loan	5.00%	Mutually Agree	Unsecured	Business Purpose
229 230 231	DNeg Montreal Prod. Ltd. DNeg Montreal Prod. Ltd. DNeg Montreal Prod. Ltd.			Opening balance of Loan Payable Closing Balance of Loan Payable			(326,999,144)	(326,999,144)		NA NA		Lo an Lo an				Business Purpose Business Purpose
229 230 231 232	DNeg Montreal Prod. Ltd.	Prime Focus World NV	Subsidiary Company Subsidiary Company Subsidiary Company				(326,999,144)	(326,999,144								Business Purpose

	ONeg Montreal Prod. Ltd.	DNEG In dia Media Services Ltd.	Subsidiary Company	Technical Service Cost	(1,867,553,961)										
	ONeg Montreal Prod. Ltd.	DNEG In dia Media Services Ltd.	Subsidiary Company	Payment	869,998,045										
	ONeg Montreal Prod. Ltd.	DNEG In dia Media Services Ltd.	Subsidiary Company	Exchange	(7,791,721)										
	ONeg Montreal Prod. Ltd.	DNEG India Media Services Ltd.	Subsidiary Company	Unrealised FX	35,515,146										
239 [ONeg Montreal Prod. Ltd.	DNEG India Media Services Ltd.	Subsidiary Company	Closing Balance			(1,295,439,580)							'	
240	ONeg Montreal Prod. Ltd.	PF North America Inc	Subsidiary Company	Opening balance		(839,785,534)									
241 [ONeg Montreal Prod. Ltd.	PF North America Inc	Subsidiary Company	Recharge Income	122,250										
	ONeg Montreal Prod. Ltd.	PF North America Inc	Subsidiary Company	Interest Expense	(46,365,174)										
	ONeg Montreal Prod. Ltd.	PF North America Inc	Subsidiary Company	Payment	466,348,865								<u> </u>		
	ONeg Montreal Prod. Ltd.	PF North America Inc	Subsidiary Company	Receipt	(2,795,510)										
	ONeg Montreal Prod. Ltd.	PF North America Inc	Subsidiary Company	Unrealised FX	11,246,797										
246	ONeg Montreal Prod. Ltd.	PF North America Inc	Subsidiary Company	Closing Balance			(411,228,306)			- 1					
	ONeg Montreal Prod. Ltd.	PF Int Services (UK) LTD	Subsidiary Company	Opening balance		(517,043,780)									
	ONeg Montreal Prod. Ltd.	PF Int Services (UK) LTD	Subsidiary Company	Recharge Expense	(2,070,036)										
249 [ONeg Montreal Prod. Ltd.	PF Int Services (UK) LTD	Subsidiary Company	Marketing Fees Expense	(21,282,341)										
	ONeg Montreal Prod. Ltd.	PF Int Services (UK) LTD	Subsidiary Company	Unrealised FX	14,406,057									'	
251	ONeg Montreal Prod. Ltd.	PF Int Services (UK) LTD	Subsidiary Company	Closing Balance			(525,990,100)								
	ONeg Montreal Prod. Ltd.	Double Negative Hungary L	Subsidiary Company	Opening balance		101									
	ONeg Montreal Prod. Ltd.	Double Negative Hungary L	Subsidiary Company	Advances Given	21,586,375			NA I	N AV	A 1	NA	NA	NA	NA	NA
	ONeg Montreal Prod. Ltd.	Double Negative Hungary L	Subsidiary Company	Unrealised FX	(576,200)										
	ONeg Montreal Prod. Ltd.	Double Negative Hungary L	Subsidiary Company	Closing Balance			21,010,174								
256	ONeg Montreal Prod. Ltd.	Double Negative Huntsman	Subsidiary Company	Opening balance		80,632,655									
	ONeg Montreal Prod. Ltd.	Double Negative Huntsman	Subsidiary Company	Unrealised FX	(2,149,406)										
258	ONeg Montreal Prod. Ltd.	Double Negative Huntsman	Subsidiary Company	Closing Balance			78,483,249						1		
259 N	Vegas II VFX Limited	DNeg Canada Prod. Ltd.	Subsidiary Company	Opening balance		(158,876,971)									
260 N	Vegas II VFX Limited	DNeg Canada Prod. Ltd.	Subsidiary Company	Unrealised FX	4,235,147								1	,	
	Vegas II VFX Limited	DNeg Canada Prod. Ltd.	Subsidiary Company	Closing Balance			(154,641,824)								
262	ONEG Canada Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Opening balance		93,231									
263	ONEG Canada Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Recharge Income	1,255,532										
	ONEG Canada Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Unrealised FX	(35,999)										
	ONEG Canada Prod. Ltd.	DNEG Toronto Prod. Ltd.	Subsidiary Company	Closing Balance	1		1,312,764					$\overline{}$		-	
	ONEG Canada Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Opening balance		40,723,152						$\overline{}$			
	ONEG Canada Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Receipt	(79,514,325)						$\overline{}$			$\overline{}$	
	ONEG Canada Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Exchange	14,287,579						$\overline{}$	$\overline{}$			
	ONEG Canada Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Unrealised FX	655,535					- +	$\overline{}$	$\overline{}$		-	
	ONEG Canada Prod. Ltd.	Prime Focus World NV	Subsidiary Company	Closing Balance			(23,848,058)							$\overline{}$	
	ONEG Canada Prod. Ltd.	DNEG India Media Services Ltd.	Subsidiary Company	Opening balance		(205.908.147)	(-2/010/030)		_		$\overline{}$	$\overline{}$		-	
	ONEG Canada Prod. Ltd.	DNEG India Media Services Ltd.	Subsidiary Company	Asset Purchase	(11,658,575)	(200)200)200)				_	$\overline{}$	-		$\overline{}$	
	ONEG Canada Prod. Ltd.	DNEG India Media Services Ltd.	Subsidiary Company	Payment	205,004,297						$\overline{}$	-		$\overline{}$	
	ONEG Canada Prod. Ltd.	DNEG India Media Services Ltd.		Exchange	1,198,201				_	-	$\overline{}$				
	ONEG Canada Prod. Ltd.	DNEG India Media Services Ltd.	Subsidiary Company	Unrealised FX	295,929				_			-	-	-	
	ONEG Canada Prod. Etd.	DNEG India Media Services Ltd.	Subsidiary Company	Closing Balance	253,525		(11.068,295)		_	-	$\overline{}$	-	-		
			Subsidiary Company			8,575,250	(11,066,295)		_	-		-	-	-	-
	ONEG Canada Prod. Ltd. ONEG Canada Prod. Ltd.	PF North America Inc PF North America Inc	Subsidiary Company	Opening balance	4,352,901	8,575,250			_	-		\vdash	\vdash		
	ONEG Canada Prod. Ltd.	PF North America Inc	Subsidiary Company	Recharge Income	274,162,191				_	-		-		-	
	ONEG Canada Prod. Ltd.	PF North America Inc	Subsidiary Company	Payment	(36,254,954)				_				\vdash		
			Subsidiary Company	Exchange	(56,254,954)				_	-			\vdash		
	ONEG Canada Prod. Ltd.	PF North America Inc	Subsidiary Company	Unrealised FX	(6,695,184)		244440		_						
	ONEG Canada Prod. Ltd.	PF North America Inc	Subsidiary Company	Closing Balance			244,140,203		_						
	ONEG Canada Prod. Ltd.	DOUBLE NEGATIVE LA LLC	Subsidiary Company	Opening balance		10,236,922			_						
	ONEG Canada Prod. Ltd.	DOUBLE NEGATIVE LA LLC	Subsidiary Company	Unrealised FX	(272,883)				_						
	ONEG Canada Prod. Ltd.	DOUBLE NEGATIVE LA LLC	Subsidiary Company	Closing Balance			9,964,039			-					
	ONEG Canada Prod. Ltd.	Prime Focus Techno Inc	Subsidiary Company	Opening balance		36,483									
	ONEG Canada Prod. Ltd.	Prime Focus Techno Inc	Subsidiary Company	Unrealised FX	(973)							<u> </u>			
	ONEG Canada Prod. Ltd.	Prime Focus Techno Inc	Subsidiary Company	Closing Balance			35,510								
	ONEG Canada Prod. Ltd.	PF Int Services (UK) LTD	Subsidiary Company	Opening balance		(34,970)									
	ONEG Canada Prod. Ltd.	PF Int Services (UK) LTD	Subsidiary Company	Unrealised FX	932							<u> </u>	L		
	ONEG Canada Prod. Ltd.	PF Int Services (UK) LTD	Subsidiary Company	Closing Balance			(34,038)								
	ONEG Canada Prod. Ltd.	DNEG PLC	Subsidiary Company	Opening balance		101									
	ONEG Canada Prod. Ltd.	DNEG PLC	Subsidiary Company	Recharge Income	(2,393,604)										
	ONEG Canada Prod. Ltd.	DNEG PLC	Subsidiary Company	Unrealised FX	63,892										
295	ONEG Canada Prod. Ltd.	DNEGPLC	Subsidiary Company	Closing Balance			(2,329,712)								
296	ONEG Canada Prod. Ltd.	Double Negative Huntsman	Subsidiary Company	Opening balance		48,126,172						-		-	
	ONEG Canada Prod. Ltd.	Double Negative Huntsman	Subsidiary Company	Unrealised FX	(1,282,888)										
	ONEG Canada Prod. Ltd.	Double Negative Huntsman	Subsidiary Company	Closing Balance			46,843,284								
	PF Int Services (UK) LTD	DNEG Toronto Prod. Ltd.	Subsidiary Company	Opening balance		166,692						-			
	PF Int Services (UK) LTD	DNEG Toronto Prod. Ltd.	Subsidiary Company	Unrealised FX	(15,437)										
	PF Int Services (UK) LTD	DNEG Toron to Prod. Ltd.	Subsidiary Company	Closing Balance			151,254								
	PF Int Services (UK) LTD	Double Negative Limited UK	Subsidiary Company	Opening balance		(394,603,841)									
	PF Int Services (UK) LTD	Double Negative Limited UK	Subsidiary Company	Recharge Income	4,984,521							-			
	PF Int Services (UK) LTD	Double Negative Limited UK	Subsidiary Company	Recharge Expense	(5,039,988)										
	PF Int Services (UK) LTD	Double Negative Limited UK	Subsidiary Company	Receipt	(132,207,101)				\Box						
306 F	PF Int Services (UK) LTD	Double Negative Limited UK	Subsidiary Company	Unrealised FX	43,294,789										
	PF Int Services (UK) LTD	Double Negative Limited UK	Subsidiary Company	Closing Balance			(483,571,620)								
308 F	PF Int Services (UK) LTD	PF North America Inc	Subsidiary Company	Opening balance		(2,858,414)									
	PF Int Services (UK) LTD	PF North America Inc	Subsidiary Company	Management Fees Expense	(27,704,734)										
	PF Int Services (UK) LTD	PF North America Inc	Subsidiary Company	Exchange	(71,348)										
	PF Int Services (UK) LTD	PF North America Inc	Subsidiary Company	Unrealised FX	1,682,401										
312 F	PF Int Services (UK) LTD	PF North America Inc	Subsidiary Company	Closing Balance			(28,952,096)								
	PF Int Services (UK) LTD	PF World Limited	Subsidiary Company	Opening balance		1,511,157,467									
	PF Int Services (UK) LTD	PF World Limited	Subsidiary Company	Interest Income	26,684,351							$\overline{}$		-	
	PF Int Services (UK) LTD	PF World Limited	Subsidiary Company	Exchange	(0)							$\overline{}$			
		PF World Limited	Subsidiary Company	Unrealised FX	(141,309,802)						$\overline{}$	$\overline{}$			
315 F			Subsidiary Company	Closing Balance	(,)(002)		1,396,532,017				$\overline{}$			-	
315 F	PF Int Services (UK) LTD	PF World Limited				541	2,222,222,027		-		$\overline{}$	-		-	
315 F 316 F 317 F	PF Int Services (UK) LTD PF Int Services (UK) LTD	PF World Limited		On ening halance											
315 F 316 F 317 F 318 F	PF Int Services (UK) LTD PF Int Services (UK) LTD PF Int Services (UK) LTD	PFT UK Limited	Subsidiary Company	Opening balance Recharge Income	29 736					_		\vdash	_	-	
315 F 316 F 317 F 318 F 319 F	PF Int Services (UK) LTD	PFT UK Limited PFT UK Limited	Subsidiary Company Subsidiary Company	Recharge Income	29,736 (1.518)					_					
315 F 316 F 317 F 318 F 319 F 320 F	PF Int Services (UK) LTD	PFT UK Limited PFT UK Limited PFT UK Limited	Subsidiary Company Subsidiary Company Subsidiary Company	Recharge Income Unrealised FX	29,736 (1,518)		28 210								
315 F 316 F 317 F 318 F 319 F 320 F	F Int Services (UK) LTD	PFT UK Limited	Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company	Recharge Income Unrealised FX Closing Balance		/2 050 014 2520	28,218								
315 F 316 F 317 F 318 F 319 F 320 F 321 F	Fint Services (UK) LTD	PFT UK Limited PF North America Inc	Sub sidiary Company Sub sidiary Company Sub sidiary Company Sub sidiary Company Sub sidiary Company	Recharge Income Unrealised FX Gosing Balance Opening balance	(1,518)	(3,050,914,352)	28,218								
315 F 316 F 317 F 318 F 319 F 320 F 321 F 322 F 323 F	PF Int Services (UK), LTD FF Int Services (UK), LTD	PFT UK Limited PFT North America Inc PF North America Inc	Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company Subsidiary Company	Recharge Income Unrealised FX Closing Balance Opening balance Management Fees Expense	(1,518)	(3,050,914,352)	28,218								
315 F 316 F 317 F 318 F 319 F 320 F 321 F 322 F 323 F 324 F	FE INT SERVICES LUKLITU FE INT SERVICES LUKLITU FF INT SERVICES LUKLI	PFT UK Limited PF North America Inc	Sub sidiary Company Sub sidiary Company Sub sidiary Company Sub sidiary Company Sub sidiary Company	Recharge Income Unrealised FX Gosing Balance Opening balance	(1,518)	(3,050,914,352)	28,218								

326	Prime Focus World NV	PF North America Inc	Subsid	diary Company	Closing Balance			(3,427,187,118)								<u> </u>
	Prime Focus World NV	PF Int Services (UK) LTD	Subsid	diary Company	Opening balance		(94,460,893)									
328	Prime Focus World NV	PF Int Services (UK) LTD	Subsid	diary Company	Management Fees Income	180,531										
	Prime Focus World NV	PF Int Services (UK) LTD			Recharge Expense	(1,322,107)										
330	Prime Focus World NV	PF Int Services (UK) LTD	Subsid	diary Company	Payment	43,630,809										
331	Prime Focus World NV	PF Int Services (UK) LTD			Receipt	(87,002)										
	Prime Focus World NV	PF Int Services (UK) LTD	Subsid		Unrealised FX	(5,261,600)										
	Prime Focus World NV	PF Int Services (UK) LTD	S ub sid	diary Company	Closing Balance			(57,320,263)								
334	Prime Focus World NV	DNEG HOLDINGS UK	S ub sid	diary Company	Opening balance		1,148,014,494						<u> </u>			
	Prime Focus World NV	DNEG HOLDINGS UK	S ub sid	diary Company	Dividend Paid	(1,187,205,454)										
	Prime Focus World NV	DNEG HOLDINGS UK			Unrealised FX	39,190,960										
	Prime Focus World NV	DNEG PLC	Subsid	diary Company	Opening balance		100,717,324									
	Prime Focus World NV	DNEGPLC	Subsid		Unrealised FX	7,275,858										
339	Prime Focus World NV	DNEG PLC		diary Company	Closing Balance			107,993,182								
340	Prime Focus World NV	Prime Focus Academy of MES Pvt Ltd	Subsid	diary Company	Opening balance		1,463,705									
	Prime Focus World NV	Prime Focus Academy of MES Pvt Ltd	Subsid	diary Company	Unrealised FX	105,739										
342	Prime Focus World NV	Prime Focus Academy of MES Pvt Ltd	S ub sid	diary Company	Closing Balance			1,569,444								
343	Prime Focus World NV	Prime Focus ME Hold ltd	Subsid	diary Company	Opening balance		266,487									
344	Prime Focus World NV	Prime Focus ME Hold ltd	Subsid	diary Company	Unrealised FX	19,251							L			
	Prime Focus World NV	Prime Focus ME Hold ltd		diary Company	Closing Balance			285,738								
	PF North America Inc	DOUBLE NEGATIVE LA LLC	Subsid	diary Company	Opening balance		(12,132,757)									
347	PF North America Inc	DOUBLE NEGATIVE LA LLC	S ub sid	diary Company	Unrealised FX	(876,475)										
348	PF North America Inc	DOUBLE NEGATIVE LA LLC	Subsid	diary Company	Closing Balance			(13,009,232)								
349	DNEG India Media Services Ltd.	Prime Focus World NV	S ub sid	diary Company	Opening balance		(83,198,234)									
350	DNEG India Media Services Ltd.	Prime Focus World NV			Receipt	(2,122,586)							T			
	DNEG India Media Services Ltd.	Prime Focus World NV			Exchange	131,719										
352	DNEG India Media Services Ltd.	Prime Focus World NV	S ub sid	diary Company	Closing Balance			(85,189,101)								
	DNEG India Media Services Ltd.	PF Int Services (UK) LTD	Subsid	diary Company	Opening balance		65,052,892									
	DNEG India Media Services Ltd.	PF Int Services (UK) LTD	Subsid		Receipt	(88,483,401)							ட			
	DNEG India Media Services Ltd.	PF Int Services (UK) LTD	S ub sid	diary Company	Exchange	(2,796,002)										
356	DNEG India Media Services Ltd.	PF Int Services (UK) LTD	S ub sid	diary Company	Closing Balance			(26,226,511)								
	DNEG India Media Services Ltd.	Prime Focus Academy of MES Pvt Ltd	S ub sid	diary Company	Opening balance		(30,524,982)									
	DNEG India Media Services Ltd.	Prime Focus Academy of MES Pvt Ltd			Recharge Income	19,105										
359	DNEG India Media Services Ltd.	Prime Focus Academy of MES Pvt Ltd			Interest Expense	(3,184,119)									T	
360	DNEG India Media Services Ltd.	Prime Focus Academy of MES Pvt Ltd			Payment	1,816,421										
	DNEG India Media Services Ltd.	Prime Focus Academy of MES Pvt Ltd			Closing Balance			(31,873,575)								
362	DNEG India Media Services Ltd.	Prime Focus Academy of MES Pvt Ltd	Subsid	diary Company	Opening Balance of Loaan Payable		(68,000,000)		NA	NA	NA	Loan	8%	Mutually Agr	gr Unsecured	Business Purpose
	DNEG India Media Services Ltd.	Prime Focus Academy of MES Pvt Ltd			Closing Balance of Loaan Payable			(68,000,000)	NA	NA	NA	Loan	8%	Mutually Agr	gr Unsecured	Business Purpose
				prises owned or												
364	DNEG India Media Services Ltd.	BLOOMING BUDS COACHING PVT LTD	signific Key M	cantly influenced by fanagement nnel or their	Opening balance		53,000,000									
365	DNEG India Media Services Ltd.	BLOOMING BUDS COACHING PVT LTD	signific Key M	nnel or their	Rent Recharge	(18,378,456)										
266	DNEG India Media Services Ltd.	BLOOMING BUDS COACHING PVT LTD	signific Key M	prises owned or icantly influenced by flanagement nnel or their	Payment	18,378,456										
367	DNEG India Media Services Ltd.	BLOOMING BUDS COACHING PVT LTD	signific Key M	nnel or their	Closing Balance			53,000,000								
368	DNEG India Media Services Ltd.	Reliance Lowry Dig. Im.	Subsid		Opening balance		24,700,827								Т .	
	DNEG India Media Services Ltd.	Reliance Lowry Dig. Im.	Subsid	diary Company	Closing Balance											
370	DNEG Toronto Prod. Ltd.	Double Negative Limited UK	Cultivital			 	,,	24,700,827								
371	DNEG Toronto Prod. Ltd.		3 0 0 5 0	diary Company	Opening balance		(45,066,488)	24,700,827								
372	DNEG Toronto Prod. Ltd.	Double Negative Limited UK				1,201,327	,,									
		Double Negative Limited UK	S ub sid	diary Company	Opening balance	1,201,327	(45,066,488)	24,700,827 (43,865,161)								
	DOUBLE NEGATIVE LA LLC		S ub sid S ub sid	diary Company diary Company	Opening balance Unrealised FX Closing Balance		,,									
374	DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE LA LLC	Double Negative Limited UK	S ub sid S ub sid S ub sid	diary Company diary Company diary Company	Opening balance Unrealised FX	1,201,327	(45,066,488)									
374 375	DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE LA LLC	Double Negative Limited UK Double Negative Limited UK	Sub sid Sub sid Sub sid Sub sid	diary Company diary Company diary Company diary Company	Opening balance Unrealised FX Closing Balance Opening balance		(45,066,488) (211,137)									
374 375	DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE LA LLC	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK	Sub sid Sub sid Sub sid Sub sid Sub sid	diary Company diary Company diary Company diary Company diary Company	Opening balance Unrealised FX Closing Balance Opening balance Exchange	218,345	(45,066,488)									
374 375 376	DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE LA LLC	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Techno Inc	Sub sid Sub sid Sub sid Sub sid Sub sid Sub sid	diary Company diary Company diary Company diary Company diary Company diary Company	Opening balance Unrealised FX Gosing Balance Opening balance Exchange Unrealised FX	218,345	(45,066,488) (211,137)									
374 375 376 377	DOUBLE NEGATIVE LA LLC	Double Negative Limited UK Prime Focus Techno Inc Prime Focus Techno Inc	Sub sid	diary Company	Opening balance Unrealised FX Gosing Balance Opening balance Exchange Unrealised FX Opening balance Unrealised FX	218,345 (7,208)	(45,066,488) (211,137)	(43,865,161)								
374 375 376 377 378	DOUBLE NEGATIVE LA LLC	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Techno Inc	Sub sid	diary Company	Opening balance Unrealised IX Glosing Balance Opening balance Exchange Unrealised FX Opening balance Unrealised FX Unrealised Unrealised FX Unrealised IX Glosing Balance	218,345 (7,208)	(45,066,488) (211,137) 22,135,803									
374 375 376 377 378 379	DOUBLE NEGATIVE LA LLC	Double Negative Limited UK Prime Focus Techno Inc Prime Focus Techno Inc	S ub sid	diary Company	Opening balance Unrealised FX Gosing Balance Opening balance Exchange Unrealised FX Opening balance Unrealised FX	218,345 (7,208)	(45,066,488) (211,137)	(43,865,161)								
374 375 376 377 378 379 380	DOUBLE NEGATIVE LA LLC	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Technol Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV	Sub sid	diary Company	Opening balance Unrealised IX Glosing Balance Opening balance Exchange Unrealised FX Opening balance Unrealised FX Opening balance Unrealised FX Opening balance Opening balance Unrealised FX	218,345 (7,208) 1,599,099	(45,066,488) (211,137) 22,135,803	(43,865,161)								
374 375 376 377 378 379 380 381	DOUBLE NEGATIVE LA LC DOUBLE NEGATIVE LA LC DOUBLE NEGATIVE LA LC DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE Films DOUBLE NEGATIVE Films	Double Negative Limited UK Prime Focus Techno Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV	Sub sid Subsid	diary Company	Opening balance Unrealised FX Closing Balance Opening balance Unrealised FX Unrealised FX Unrealised FX Closing Balance Unrealised FX Unrealised FX Closing Balance Unrealised FX Closing Balance Opening balance Unrealised FX Closing Balance Unrealised FX	218,345 (7,208) 1,599,099	(45,066,488) (211,137) 22,135,803 1,234,615	(43,865,161) 23,734,902								
374 375 376 377 378 379 380 381 382	DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE Films Double Negative Films Double Negative Films Double Negative Films	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Techno Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV ONES HOLDIONS UK	Sub sid	diary Company	Opening balance Unrealised TX Glosing Balance Opening balance Eschange Unrealised TX Opening balance Unrealised TX Opening balance Unrealised TX Closing Balance Opening balance Unrealised TX Closing Balance Opening balance Opening balance Opening balance Opening balance	218,345 (7,208) 1,599,099 (114,337)	(45,066,488) (211,137) 22,135,803	(43,865,161) 23,734,902								
374 375 376 377 378 379 380 381 382 383	DOUBLE NEGATIVE LA LC DOUBLE NEGATIVE Films	Double Negative Emitted UK Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV DNESHOLDINGS UK DNESHOLDINGS UK DNESHOLDINGS UK	Subside	diary Company	Opening balance Uhrenalised f X Gosing Balance Opening balance Exchange Uhrealised f X Ogening balance Uhrealised f X Ogening balance Uhrealised f X Uhrealised f X Opening balance Uhrealised f X Opening balance Opening balance Opening balance Opening balance Opening balance Opening balance	218,345 (7,208) 1,599,099	(45,066,488) (211,137) 22,135,803 1,234,615	(43,865,161) 23,734,902 1,120,277								
374 375 376 377 378 379 380 381 382 383	DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE Films	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Facus Techno Inc Prime Facus Techno Inc Prime Facus Techno Inc Prime Facus Techno Inc Prime Facus World NV Prime Facus World NV Prime Facus World NV DNESHODDINGS UK DNESHODDINGS UK DNESHODDINGS UK DNESHODDINGS UK	Subside	diary Company	Opening balance Unrealised TX Glosing Balance Denning balance Eschange Unrealised TX Opening balance Unrealised TX Opening balance Unrealised TX Closing Balance Opening balance Unrealised TX Closing Balance Unrealised TX	218,345 (7,208) 1,599,099 (114,337)	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902								
374 375 376 377 378 379 380 381 382 383 384	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films	Double Negative Limited UK Prime Forus Techno Inc Prime Forus World NV Prime Forus World NV Prime Forus World NV DNEG HOLDINGS UK DNEG HOLDINGS UK DNEG HOLDINGS UK Incamera Limited	Subside	diary Company	Opening balance Uhrenalised f X Gosing Balance Opening balance Exchange Uhrealised f X Opening balance Uhrealised f X Opening balance Uhrealised f X Opening balance Uhrealised f X Gosing Balance Opening balance Opening balance Uhrealised f X Gosing Balance Opening balance Opening balance Opening balance Opening balance	218,345 (7,208) 1,599,099 (114,337)	(45,066,488) (211,137) 22,135,803 1,234,615	(43,865,161) 23,734,902 1,120,277	MA MA	NA.	NA NA		MA	NA		NA.
374 375 376 377 378 379 380 381 382 383 384 385 386	DOUBLE NEGATIVE LA LC DOUBLE NEGATIVE Films DNEGHOLDINGS UK DNEGHOLDINGS UK DNEGHOLDINGS UK	Double Negative Limited UK Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV ONEGHOLDINGS UK DNEGHOLDINGS UK DNEGHOLDINGS UK Incamera Limited Incamera Limited	Subside	diary Company	Opening balance Unrealised TX Glosing Balance Eschange Unrealised TX Opening balance Unrealised TX Opening balance Unrealised TX Opening balance Unrealised TX Glosing Balance Opening balance Unrealised TX Unrealised TX Unrealised TX Unrealised TX Opening balance	218,345 (7,208) 1,599,099 (114,337)	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA.	NA	NA NA	NA NA	NA	NA	NA.	NA NA
374 375 376 377 378 379 380 381 382 383 384 385 386	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films	Double Negative Limited UK Prime Forus Techno Inc Prime Forus World NV Prime Forus World NV Prime Forus World NV DNEG HOLDINGS UK DNEG HOLDINGS UK DNEG HOLDINGS UK Incamera Limited	Subside	diary Company	Opening balance Uhrenalised f X Gosing Balance Opening balance Exchange Uhrealised f X Opening balance Uhrealised f X Opening balance Uhrealised f X Opening balance Uhrealised f X Gosing Balance Opening balance Opening balance Uhrealised f X Gosing Balance Opening balance Opening balance Opening balance Opening balance	218,345 (7,208) 1,599,099 (114,337)	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277	NA NA	NA	NA	NA NA	NA	NA	NA	NA
374 375 376 377 378 379 380 381 382 383 384 385 386	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films DOUBLE NEGATIVE SIL DOUBLE NEGATIVE S	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV Prime Focus World NV ONEG-HOLDINGS UK DNEG-HOLDINGS UK DNEG-HOLDINGS UK Incamera Limited Incamera Limited	Subside	diary Company	Opening balance Unrealised IX Glosing Balance Opening balance Exchange Unrealised FX Opening balance Unrealised FX Opening balance Unrealised FX Glosing Balance Opening balance Unrealised FX Glosing Balance Unrealised FX Unrealised FX Unrealised FX Opening balance Unrealised FX Opening balance	218,345 (7,208) 1,599,099 (114,337)	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA NA	NA	NA	NA NA	NA	NA	NA	NA
374 375 376 377 378 379 380 381 382 383 384 385 386	DOUBLE NEGATIVE LA LLC DOUBLE NEGATIVE Films ANGE GOLDINGS UK DWEG HOLDINGS UK DWEG HOLDINGS UK Frime Facus World NV	Double Negative Limited UK Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV ONEGHOLDINGS UK DNEGHOLDINGS UK DNEGHOLDINGS UK Incamera Limited Incamera Limited	Subside	diary Company	Opening balance Unrealised TX Glosing Balance Eschange Unrealised TX Opening balance Unrealised TX Opening balance Unrealised TX Opening balance Unrealised TX Glosing Balance Opening balance Unrealised TX Unrealised TX Unrealised TX Unrealised TX Opening balance	218,345 (7,208) 1,599,099 (114,337) 157 192,784,842	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA NA	NA	NA	NA NA	NA	NA	NA NA	NA NA
374 375 376 377 378 379 380 381 382 383 384 385 386 387	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films DOUBLE N	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Technol Inc Prime Focus Technol Inc Prime Focus Technol Inc Prime Focus Technol Inc Prime Tocus Technol Inc Prime Tocus World NV Prime Tocus World NV Prime Tocus World NV ONES HOLDINGS UK DNES HOLDINGS UK DNES HOLDINGS UK Incamera Limited Inca	Subside Subsid	diary Company di	Opening balance Unrealised IX Glosing Balance Opening balance Eschange Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Opening	218,345 (7,208) 1,599,099 (114,337) 157 192,784,842 23,437,500 15,949,641	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA NA	NA NA	NA	NA NA	NA	NA NA	NA.	NA NA
374 375 376 377 378 379 380 381 382 383 384 385 386 387	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films DOUBLE N	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus Techno Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV ONES HOLDINGS UK DNEGHOLDINGS UK DNEGHOLDINGS UK Incamera Limited Incamera Limited Incamera Limited Mr. Namit Malhot za	Subside Subsid	diary Company	Opening balance Unrealised IX Glosing Balance Opening balance Eschange Unrealised FX Opening balance Unrealised FX Opening balance Unrealised FX Glosing Balance Opening balance Unrealised FX Glosing Balance Unrealised FX Glosing Balance Unrealised FX Glosing Balance Unrealised FX Glosing Balance Opening balance Unrealised FX Glosing Balance Opening balance Opening balance Opening balance Receivable Padvances Glowe Glosing Balance Receivable	218,345 (7,208) 1,599,099 (114,337) 157 192,784,842 23,437,500	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA NA	NA NA	NA	NA NA	NA	NA NA	NA.	NA NA
374 375 376 377 378 379 380 381 382 383 384 385 386 387 388	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films DOUBLE N	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Technol Inc Prime Focus Technol Inc Prime Focus Technol Inc Prime Focus Technol Inc Prime Tocus Technol Inc Prime Tocus World NV Prime Tocus World NV Prime Tocus World NV ONES HOLDINGS UK DNES HOLDINGS UK DNES HOLDINGS UK Incamera Limited Inca	Subside	diary Company	Opening balance Unrealised IX Glosing Balance Opening balance Eschange Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Opening	218,345 (7,208) 1,599,099 (114,337) 157 192,784,842 23,437,500 15,949,641	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA NA	NA NA	NA	NA NA	NA NA	NA	NA	NA
374 375 376 377 378 379 380 381 382 383 384 385 386 387	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films DOUBLE NEGATIVE LA LIC	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Technol Inc Prime Focus Technol Inc Prime Focus Technol Inc Prime Focus Technol Inc Prime Tecus Technol Inc Prime Tecus World NV Prime Tecus World NV Prime Tecus World NV DNES HOLDINGS UK DNES HOLDINGS UK DNES HOLDINGS UK Incamera Limited Incamera Limited Incamera Limited Incamera Limited Mr. Namit Malbotra Mr. Namit Malbotra Mr. Namit Malbotra	Subside Relate Relate Relate	diary Company	Opening balance Unrealised IX Glosing Balance Opening balance Eschange Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Closing Balance Opening balance Unrealised IX Closing Balance Unrealised IX Closing Balance Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Solosing Balance Opening balance Opening balance Opening balance Receivable Professional Fees Salaries	218,345 (7,208) 1,599,099 (114,337) 157 192,784,842 23,437,500 15,949,641 18,126,484	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA NA	NA NA	NA	NA NA	NA NA	NA	NA NA	NA NA
374 375 376 377 378 389 381 381 383 384 385 386 387 390 391	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films DOUBLE NEGATIVE LA LIC	Double Negative Limited UK Prime Forus Techno Inc Prime Forus Techno Inc Prime Forus Techno Inc Prime Forus Techno Inc Prime Forus World NV Prime Forus World NV Prime Forus World NV DNEG HOLDINGS UK DNEG HOLDINGS UK DNEG HOLDINGS UK Incamera Limited Incamera Limited Incamera Limited Incamera Limited Mr. Namit Malhotra Mr. Namit Malhotra Mr. Vikas Rathee Mr. Merzin Tavaria Enigma Creative Services LLP - Designated Enigma Creative Services LLP - Designated	Subside Relate Relate Relate Relate	diary Company diary Campany diary Campany diary Campany diary Campany diary Company di	Opening balance Unrealised IX Glosing Balance Opening balance Eschange Unrealised IX Opening balance Unrealised IX Opening balance Unrealised IX Opening balance Opening balance Opening balance Opening balance Unrealised IX Closing Balance Opening balance Unrealised IX Opening balance Unrealised IX Osing Balance Opening balance Opening balance Unrealised IX Solition III Osing Balance Opening balance Receivable Professional Fees Salaries	218,345 (7,208) 1,599,099 (114,337) 157 192,784,842 23,437,500 15,949,641 18,126,484 3,900,000	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA NA	NA NA	NA	NA NA	NA	NA	NA.	NA NA
374 375 376 377 378 389 381 382 383 384 385 386 387 388 389	DOUBLE NEGATIVE LA LIC DOUBLE NEGATIVE Films DOUBLE	Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Double Negative Limited UK Prime Focus Technol Inc Prime Focus World NV Prime Focus World NV Prime Focus World NV ONES HOLDINGS UK DNES HOLDINGS UK DNES HOLDINGS UK Incamera Limited Incamera Limited Incamera Limited Incamera Limited Incamera Limited Mr. Namit Malhotra Mr. Merzin Tavaria Enjima Creative Services LIF - Designated Parinter	Subside Relate Relate Relate Relate Relate Relate Relate	diary Company	Opening balance Unrealised IX Glosing Balance Opening balance Eschange Unrealised FX Opening balance Unrealised FX Opening balance Unrealised FX Opening balance Unrealised FX Closing Balance Opening balance Unrealised FX Closing Balance Opening balance Unrealised FX Closing Balance Opening balance Unrealised FX Opening balance Unrealised FX Signature Opening balance Opening balance Opening balance Periosing Balance Opening balance Signature	218,345 (7,208) 1,599,099 (114,337) 157 192,784,842 23,437,500 15,949,641 18,126,484 3,900,000	(45,066,488) (211,137) 22,135,803 1,234,615 (1,697)	(43,865,161) 23,734,902 1,120,277 [1,540]	NA NA	NA NA	NA NA	NA NA				

395 DNEG India Media Services Ltd.	PRAKASH KRISHNAN KURUP	Related party of subsidiary company	Freelancer	3,000,000					
396 DNEG India Media Services Ltd.	ASHIRWAD ASHOK HADKAR	Related party of subsidiary company	Freelancer	8,875,000					
397 DNEG India Media Services Ltd.	PARMINDER SINGH SANTHOK CHADDA	Related party of subsidiary company	Freelancer	2,250,000					
398 DNEG India Media Services Ltd.	HUZEFA MOHSIN LOKHANDWALA	Related party of subsidiary company	Freelancer	3,000,000					
399 DNEG India Media Services Ltd.	RODNEY SHWINLI EE	Related party of subsidiary company	Freelancer	1,350,000					
Prime Focus Academy for Media & 400 Entertainment Studies Private Limited	ABHISHEK MALHOTRA	Related party of subsidiary company	Salaries	2,265,714					
401 DNEG India Media Services Ltd.	DINESH MANIK	Related party of subsidiary company	Salaries	3,559,929					
Double Negative Canada Productions 402 Limited	Rohan Desai	Related party of subsidiary company	Salaries	9,079,688					
403 DNEG North America Inc	Christopher Ryan Pflug	Related party of subsidiary company	Salaries	11,361,875					
404 Prime Focus World NV	Intertrust (Netherlands) B.V.	Related party of subsidiary company	Professional Fees	2,939,180					
40.5 DNEG North America Inc	Simon Hedges	Related party of subsidiary company	Salaries	7,436,875					
40 6 Double Negative Limited	Simon Morgan	Related party of subsidiary company	Salaries	16,201,668					