



**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

To,  
BSE Limited  
Listing Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001  
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](http://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 Party Transaction for the half year ended 30th September, 2022							Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.										
Sr No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	In case monies are due to either party as a result of the transaction			In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments						
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary			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
1	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Amount received against expense recharge given	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									
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)							
8	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Collection from debtors on behalf of DNEG India Media Services Limited	2,400,000,000	(151,479,338)	-	(15,034,675)							
9	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Technical service cost	2,400,000,000	-16,760,735.35									
10	Prime Focus Limited		DNEG India Media Services Limited		Subsidiary Company	Amount paid against expense recharge 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							
13	Prime Focus Limited		GVS Software Private Limited		Subsidiary Company	Amount paid		10,000									
14	Prime Focus Limited		Jam8 Prime Focus LLP		Joint venture	Expense recharge given	120,000,000	10,380	-	5,071,617							
15	Prime Focus Limited		Jam8 Prime Focus LLP		Joint venture	GST charged	120,000,000	773,636									
16	Prime Focus Limited		Jam8 Prime Focus LLP		Joint venture	Rent income	120,000,000	4,287,600									
17	Prime Focus Limited		Jam8 Prime Focus LLP		Joint venture	Amount received against interest receivable	120,000,000	(5,223,450)	12,658,261	11,759,929							
18	Prime Focus Limited		Jam8 Prime Focus LLP		Joint venture	Interest income	120,000,000	4,325,118									
19	Prime Focus Limited		Jam8 Prime Focus LLP		Joint venture	Loan given to	120,000,000	7,500,000	73,138,618	69,638,618							
20	Prime Focus Limited		Jam8 Prime Focus LLP		Joint venture	Loan repaid by	120,000,000	(11,000,000)				Loan given	12.00%	Repayment on demand	Unsecured	Working capital	
21	Prime Focus Limited		PF Overseas Limited (Mauritius)		Subsidiary Company	Exchange Gain / (Loss)	1,000,000	15,726	202,545	218,272							
22	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							
24	Prime Focus Limited		Prime Focus Motion Pictures Limited		Subsidiary Company	Loan given to	500,000,000	5,900,000	119,912,969	125,812,969			Loan given	12.00%	Repayment on demand	Unsecured	Working capital
25	Prime Focus Limited		Prime Focus Motion Pictures Limited		Subsidiary Company	Not Applicable	500,000,000	-	(4,666,997)	(4,666,997)							
26	Prime Focus Limited		Prime Focus Motion Pictures Limited		Subsidiary Company	Production revenue recognised	500,000,000	(131,000,000)	131,000,000	-							
27	Prime Focus Limited		Prime Focus Motion Services Private Limited		Subsidiary Company	Amount paid	50,000,000	10,000	62,638	76,178							
28	Prime Focus Limited		Prime Focus Motion Services Private Limited		Subsidiary Company	Expense recharge given	50,000,000	3,540	-	-							
29	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	Amount received against expense recharge given	3,500,000,000	(8,752,713)	4,378,068	5,438,235							
30	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	Expense recharge given	3,500,000,000	6,569,704									
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									
33	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 Technologies Limited		Subsidiary Company	Interest income	3,500,000,000	202,223,965									
35	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	Loan 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	Loan repaid by	3,500,000,000	(798,000,000)					Loan given	12.00%	Repayment on demand	Unsecured	Working capital
37	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	Expense recharge received	3,500,000,000	-366,046.47	-6,770.79	-116,635.5							
38	Prime Focus Limited		Prime Focus Technologies Limited		Subsidiary Company	GST charged	3,500,000,000	(73,210)									
39	Jam8 Prime Focus LLP		DNEG India Media Services Limited		Subsidiary Company	Amount paid against expense recharge received		20,979	(20,979)	-							
40	Jam8 Prime Focus LLP		Prime Focus Technologies Limited		Subsidiary Company	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							
45	Prime Focus Motion Pictures Limited		Prime Focus Limited		Ultimate parent	Not Applicable		-	816,641	816,641							
46	PF Overseas Limited		Prime Focus Limited		Ultimate parent	Foreign currency translation value		15,726	(202,545)	(218,272)							











