

**PF INVESTMENTS LIMITED****Balance sheet**

USD \$

**As at March 31,  
2016****Equity and Liabilities****Shareholders' funds**

|                      |                 |
|----------------------|-----------------|
| Share Capital        | 43,000          |
| Reserves and Surplus | (54,290)        |
|                      | <u>(11,290)</u> |

**Non-current liabilities**

|                              |          |
|------------------------------|----------|
| Long-term borrowings         | -        |
| Deferred tax liability (net) | -        |
| Other long-term liabilities  | -        |
| Long-term provisions         | -        |
|                              | <u>-</u> |

**Current liabilities**

|                           |               |
|---------------------------|---------------|
| Short-term borrowings     | -             |
| Other current liabilities | 26,181        |
| Short-term provisions     | -             |
|                           | <u>26,181</u> |

**TOTAL****14,890****Assets****Non-current assets**

|                              |              |
|------------------------------|--------------|
| Fixed assets                 |              |
| Tangible assets              | -            |
| Intangible assets            | -            |
| Non-current investments      | 1,434        |
| Long-term loans and advances | -            |
| Other non-current assets     | -            |
|                              | <u>1,434</u> |

**Current assets**

|                               |               |
|-------------------------------|---------------|
| Current investments           | -             |
| Trade receivables             | -             |
| Cash and bank balances        | -             |
| Short-term loans and advances | 13,456        |
|                               | <u>13,456</u> |

**TOTAL****14,890**

**PF INVESTMENTS LIMITED****Statement of Profit and Loss**

in \$

|   | <b>For the year<br/>ended March<br/>2016</b> |
|---|--|
| <b>Income</b>   |  |
| Revenue from operations (net)                         | -  |
| Other income  | -  |
|   | <u>-</u>                                     |
| <b>Expenses</b>                                       |  |
| Employee benefits expense                             | -  |
| Other expenses  | 9,626  |
| Finance costs   | -  |
| Depreciation and amortization expense                 | -  |
|   | <u>9,626</u>                                 |
| <b>Profit before exceptional items and tax</b>        | <b>(9,626)</b>                               |
| Exceptional Items                                     | -  |
| <b>Profit before tax</b>                              | <b>(9,626)</b>                               |
| <b>Tax expense</b>                                    |  |
| Current tax   | -  |
|   | <u>-</u>                                     |
| Deferred tax  | -  |
|   | <u>-</u>                                     |
| <b>Total tax expense</b>                              | <b>-</b>                                     |
| <b>Profit for the year from continuing operations</b> | <b>(9,626)</b>                               |