

**PF OVERSEAS LTD****Balance sheet**

US \$

**As at March 31,  
2015****Equity and Liabilities****Shareholders' funds**

Share Capital	100
Reserves and Surplus	(34,946)
	<u>(34,846)</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	40,221
Short-term provisions	-
	<u>40,221</u>
<b>TOTAL</b>	<u><u>5,375</u></u>

**Assets****Non-current assets**

Fixed assets	
Tangible assets	-
Intangible assets	-
Long-term loans and advances	-
Other non-current assets	-
	<u>-</u>

**Current assets**

Current investments	-
Trade receivables	-
Cash and bank balances	100
Short-term loans and advances	5,275
	<u>5,375</u>
<b>TOTAL</b>	<u><u>5,375</u></u>

**PF OVERSEAS LTD****Statement of Profit and Loss**

US \$

	<b>For the year 2015</b>
<b>Income</b>	
Revenue from operations (net)	-
Other income	-
	<u>-</u>
<b>Expenses</b>	
Employee benefits expense	-
Other expenses	13,430
Finance costs	-
Depreciation and amortization expense	-
	<u>13,430</u>
<b>Profit before exceptional items and tax</b>	<b>(13,430)</b>
Exceptional Items	-
<b>Profit before tax</b>	<b>(13,430)</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>(13,430)</b>