

JAYANTI PTE LTD
(Incorporated in the Republic of Singapore)
(UEN No: 200708909D)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

<u>CONTENTS</u>	<u>PAGE</u>
REPORT OF THE DIRECTORS	2-3
INDEPENDENT AUDITOR'S REPORT	4
STATEMENT OF FINANCIAL POSITION	5
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	6
STATEMENT OF CHANGES IN EQUITY	7
STATEMENT OF CASH FLOWS	8
NOTES TO FINANCIAL STATEMENTS	9 - 18


MGI N RAJAN ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

(Incorporated in the Republic of Singapore)

DIRECTORS' REPORT

For the financial year ended 31 March 2016

The directors are pleased to present their statement to the members together with the audited financial statements of the Company for the financial year ended 31 March 2016.

In our opinion

- (a) the accompanying statement of financial position, the statement of comprehensive income, statement of changes in equity and statement of cash flows together with the notes thereto are drawn up so as to give a true and fair view of the financial position of the company for the year ended 31 March 2016 and the financial performance, changes in equity and cash flows of the company for the year then ended; and
- (b) at the date of this statement there are reasonable grounds to believe that the company will be able to pay its debts as and when they fall due.

Directors:

The directors of the Company in office at the date of this report are:-

Challa Srishant
Challa Rajendra Prasad
Venkataramaiyer Sivaramakrishnan

Arrangements to enable directors to acquire shares or debentures:

Neither at the end of nor at any time during the financial year was the company a party to any arrangement whose object is to enable the directors of the company to acquire benefits by means of the acquisition of shares or debentures of the company or any other body corporate.

Directors' Interest in Shares or Debentures:

According to the Register of Directors' Shareholdings kept by the company kept under section 164 of the Companies Act, Cap.50, none of the directors who held office at the end of the financial year was interested in shares of the company and its related corporation except as follows:

Holding company-CCL Product (India) Ltd	Holdings registered in name of director or nominee		Holdings in which director is deemed to have an interest	
	Number of shares		Number of shares	
	At the beginning of the year	At the end of the year	At the beginning of the year	At the end of the year
Challa Rajendra Prasad	7,643,960	12,700,000	-	-
Challa Srishant	14,450,893	14,500,000	-	-

JAYANTI PTE LTD
(Incorporated in the Republic of Singapore)

DIRECTORS' STATEMENT FOR THE FINANCIAL YEAR ENDED 31 March 2016

OPTIONS GRANTED


No options were granted during the financial year to take up unissued shares of the Company. No shares were issued by virtue of the exercise of options. There were no unissued shares under option at the end of the financial year.

INDEPENDENT AUDITOR

The independent auditor, MGI N Rajan Associates has expressed its willingness to accept re-appointment

On behalf of directors


For JAYANTI PTE LIMITED



CHALLA SRISHANT
Director

DIRECTOR

For JAYANTI PTE LIMITED



CHALLA RAJENDRA PRASAD
Director

DIRECTOR

Date: 29 APR 2016



MGI N RAJAN ASSOCIATES

PUBLIC ACCOUNTANTS AND
CHARTERED ACCOUNTANTS SINGAPORE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF JAYANTI PTE LTD (Incorporated in Singapore)

Report on the Financial Statements

We have audited the accompanying financial statements of JAYANTI PTE LTD (the "company") set out on pages 5 to 18, which comprise the balance sheet of the Company as at 31 March 2016, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Singapore Companies Act, Cap.50 (the "Act") and Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition; and transactions are properly authorized and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

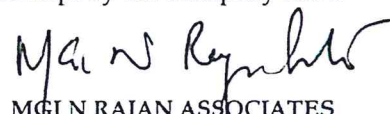
Opinion

In our opinion, the financial statements are properly drawn up in accordance with the provisions of Act and Singapore Financial Reporting Standards so as to give a true and fair view of the financial position of the Company as at 31 March 2016 and of the financial performance, changes in equity and the cash flows of the Company for the year ended on that date.

Report on other regulatory requirements

In our opinion, the accounting and other records required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Date: 29 APR 2016
Singapore


MGI N RAJAN ASSOCIATES
PUBLIC ACCOUNTANTS AND
CHARTERED ACCOUNTANTS
SINGAPORE

10, JALAN BESAR #10-12, SIM LIM TOWER, SINGAPORE 208787.

TEL: (065) 6293 8089 / 6293 8370 / 6293 8047 / 6293 0732 FAX: (065) 6293 5756 Email: soma@nra.com.sg Web: www.nra.com.sg

G. Natarajan, P.S. Somasekharan, D. Govindaraj

MCI is a worldwide association of independent auditing, accounting and consulting firms

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016

	NOTES	2016 US\$	2015 US\$
ASSETS			
Non-Current Assets			
Subsidiaries	5	21,767,838	21,837,871
		<u>21,767,838</u>	<u>21,837,871</u>
Current Assets			
Cash & cash equivalents	6	105,929	93,986
Deposit		3,924	3,924
		<u>109,853</u>	<u>97,910</u>
Total assets		<u>21,877,691</u>	<u>21,935,781</u>
LIABILITIES AND EQUITY			
Current liabilities			
Other payables	7	7,712	56,966
Taxation	4b	-	604
		<u>7,712</u>	<u>57,570</u>
Capital and reserves			
Issued capital	8	21,779,131	21,779,131
Retained profits		90,848	99,080
Total equity		<u>21,869,979</u>	<u>21,878,211</u>
Total equity and liabilities		<u>21,877,691</u>	<u>21,935,781</u>

(The annexed notes form an integral part of and should be read in conjunction with these accompanying financial statements)

(Incorporated in the Republic of Singapore)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2016

		2016 US\$	2015 US\$
	NOTE		
Revenue		-	-
Administrative & other operating expenses		(8,836)	(7,796)
(Loss) before tax	3	(8,836)	(7,796)
Tax expense	4	604	3,749
(Loss) for the year after taxation		(8,232)	(4,047)
Other comprehensive income		-	-
Total comprehensive income		(8,232)	(4,047)

(The annexed notes form an integral part of and should be read in conjunction with these accompanying financial statements)

J&H INVESTMENT PTE. LTD.
(Incorporated in the Republic of Singapore)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2016

	Issued Capital US\$	Retained profit US\$	Total US\$
Balance as at 31 March 2014	21,779,131	103,127	21,882,258
Total comprehensive income	-	(4,047)	(4,047)
Balance as at 31 March 2015	21,779,131	99,080	21,878,211
Total comprehensive income		(8,232)	(8,232)
Balance as at 31 March 2016	21,779,131	90,848	21,869,979

(The annexed notes form an integral part of and should be read in conjunction with these accompanying financial statements)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2016

	NOTE	2016 US\$	2015 US\$
Cash flows from operating activities			
Profit for the year before tax		(8,836)	(7,796)
Adjustment for:			
Interest received		-	-
Operating cash flows before working capital changes		(8,836)	(7,796)
Increase in other payables		(49,254)	(904)
Cash (used in) operations		(58,090)	(8,700)
Tax paid		-	(853)
Cash(used in) operating activities		(58,090)	(9,553)
Cash flows from investing activity			
Investment in subsidiaries		-	-
Repayment of loans by a subsidiary		70,033	119,672
Interest received		-	-
Net cash (used in) investing activities		70,033	119,672
Cash flows Financing Activities			
Shares issued		-	-
Repayment of Loan from holding company		-	(34,964)
Net cash from financing activities		-	(34,964)
Net increase in cash & cash equivalents		11,943	75,155
Cash & cash equivalents at the beginning of the year		93,986	18,831
Cash & Cash equivalents at the end of the year	6	105,929	93,986

(The annexed notes form an integral part of and should be read in conjunction with these accompanying financial statements)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1 GENERAL INFORMATION

The financial statements of the company for year ended 31 March 2016 were authorised for issue in accordance with a resolution of the directors on the date of the Statement by Directors.

The company is a limited liability company and domiciled in the Republic of Singapore.

The principal activity of the company is investment holding.

There have been no significant changes in the nature of these activities during the financial year.

The company's registered office is located at No 10 Jalan Besar, #10-12 Sim Lim Tower, Singapore 208787.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements have been prepared in accordance with Singapore Financial Reporting Standards (FRS) as required by the Companies Act. The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

The preparation of the financial statements in conformity with Singapore Financial Reporting Standards requires using of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the financial period. The Company has assessed that there are no estimates or judgments used that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

On 1 April 2015, the Company has adopted all the new and revised FRS and Interpretations of FRS ("INT FRS") that are relevant to its operations and effective for annual periods beginning on or after January 1, 2014. The adoption of these new / revised FRS and INT FRS does not result in changes to the Company's accounting policies and has no material effect on the amounts reported for the current or prior years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

2.2. Subsidiaries

Subsidiaries are entities over which the company has power to govern the financial and economic policies generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the company controls another entity.

Investments in the subsidiaries are stated in the financial statements of the Company at cost less impairments losses. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

The subsidiaries' results have not been consolidated as the company is itself a wholly owned subsidiary of another company CCL Products (India) Ltd which publishes consolidated financial statements.

2.3 Impairment of non financial assets

The carrying amount of investment in subsidiary is reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) of the asset is estimated to determine the amount of impairment loss.

For the purpose of impairment testing of these assets, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the CGU to which the asset belongs

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount.

The impairment loss is recognised in the income statement unless the asset is carried at revalued amount, in which case, such impairment loss is treated as a revaluation decrease.

An impairment loss for an asset other than goodwill is reversed if and only if, there has been a change in the estimate used to determine the assets recoverable amount since the last impairment loss was recognised. The carrying amount of an asset other than goodwill is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset other than goodwill is recognised in the income statement, unless the asset is carried at revalued amount, in which case, such reversal is treated as a revaluation increase. However, to the extent that an impairment loss on the same revalued asset was previously recognised in the income statement, a reversal of that impairment is also recognised in the income statement.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

2.4. Financial assets

Loans and receivables

Loans and receivable include "cash and cash equivalents" and amount due from subsidiary in the balance sheet.

These financial assets are initially recognised at fair value plus transaction costs and subsequently carried at amortised cost using the effective interest method. They are presented as current assets, except for those maturing later than 12 months after the balance sheet date which are presented as non current assets.

The company assesses at each balance sheet date whether there is objective evidence that these financial assets are impaired and recognizes an allowance for impairment when such evidence exists. Allowance for impairment is calculated as the difference between the carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

2.5. Trade and other payables

Trade and other payable are initially recognised at fair value, and subsequently carried at amortised costs, using the effective interest method.

2.6. Income taxes

The current income tax is recognised at the amount expected to be paid to or recovered from the tax authorities.

Deferred income tax is recognised for all temporary differences except when the deferred income tax arises from the initial recognition of an asset or liability and affects neither accounting nor taxable profit nor loss at the time of the transaction.

Current and deferred income tax is measured using the tax rates and tax laws that have been enacted or substantially enacted by the balance sheet date, and are recognised as income or expense in the income statement, except to the extent that the tax arises from a transaction which is recognised directly in equity.

2.7. Functional currency

Items included in the financial statements of the company are measured using the currency that best reflects the economic substance of the underlying events and circumstances relevant to the company ("the functional currency"). The financial statements of the company are presented in United States Dollars, which is also the functional currency of the company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

2.7. Functional currency, cont'd

Conversion of foreign currencies

Monetary assets and liabilities in foreign currencies are translated into United States Dollars at rates of exchange closely approximating those ruling at balance sheet date. Exchange differences arising from such transactions are recorded in the income statement in the period in which they arise.

However, where a foreign currency transaction is to be settled at a contracted rate or is covered by a related or matching forward exchange contract, the rate of exchange specified in the contract will be used and any corresponding monetary assets or liabilities will not be retranslated.

2.8. Fair value estimation of financial assets and liabilities.

The fair values of current financial assets and liabilities carried at amortized cost approximate their carrying value.

2.9. Cash and cash equivalents

For the purpose of presentation in the cash flow statement, cash and cash equivalents represent cash on hand.

2.10. Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has reliably estimated.

2.11. Share capital

Incremental external costs directly attributable to the issue of new shares, other than on a business combination, are shown in equity as a deduction, net of tax, from the proceeds. Share issue costs incurred directly in connection with a business combination are included in the cost of acquisition.

2.12. Borrowings

All loans and borrowings are initially recognized at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost. Any difference between the proceeds (net of transactions costs) and the redemption value is recognized in the income statement over the period of the borrowings using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

2.12. Borrowings, cont'd

Borrowings which are due to be settled within 12 months after the balance sheet date are presented as current borrowings even though the original term was for a period longer than 12 months and an arrangement to refinance, or reschedule payments, on a long term basis is completed after the balance sheet date and before the financial statements are authorized for issue. Other borrowings due to be settled more than 12 months after the balance sheet date are presented as non-current borrowings in the balance sheet. Trade and other payables and interest bearing borrowings are stated at cost. Interest bearing borrowings are recognised initially at cost less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost with any difference between cost and redemption value being recognised in profit & loss account over the period of the borrowings on effective interest basis.

2.13. Borrowing costs

Borrowing costs are recognized in profit or loss using the effective interest method.

3. (LOSS) BEFORE TAX INCLUDES:

	2016	2015
	US\$	US\$
Professional fee	3,700	3,632
Bank charges	543	227

4. TAXATION

	2016	2015
	US\$	US\$
Current taxation	-	-
(Over) provision of tax in prior years	(604)	(3,749)
	<u>(604)</u>	<u>(3,749)</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

4. TAXATION, cont'd

The tax expense on the results of the financial year varies from the amount of income tax determined by applying the Singapore statutory rate of income tax on company's profits as a result of the following:

	2016 US\$	2015 US\$
(Loss) before tax	(8,836)	(7,796)
Tax at statutory rate of 17% (2015:17%)	(1,502)	(1,325)
Tax on non deductibles	1,502	1,325
Singapore statutory stepped income exemption	-	-
(Over) provision of tax in prior years	(604)	(3,749)
	(604)	(3,749)

b) Movements in current income tax liabilities

	2016 US\$	2015 US\$
Balance at beginning of the year	604	5,206
(Over) provision during the year	(604)	(3,749)
Income tax paid	-	(853)
Current tax expense	-	-
Balance at end of the year	-	604

5. SUBSIDIARIES

	2016 US\$	2015 US\$
Shares, at cost	21,731,792	21,731,792
Interest receivable	36,046	106,079
	21,767,838	21,837,871

Loan to subsidiary

Name	Country of incorporation	Principal activities	Proportion (%) of ownership interest		Cost	
			2016	2015	2016 US\$	2015 US\$
*GRANDSAUGREEN S.A	Switzerland	Instant/soluble Coffee manufacturing company	100	100	11,731,792	11,731,792
NGON COFFEE CO. LTD	Vietnam	Instant/soluble Coffee manufacturing company	59	66.67	10,000,000	10,000,000

The subsidiaries are not audited and no audit is required in their respective countries.

* The shares of this company have been offered as security for the subsidiary facility.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

6. CASH & CASH EQUIVALENTS

	2016	2015
	US\$	US\$
Cash on hand	130	130
Cash at banks	105,799	93,856
	<u>105,929</u>	<u>93,986</u>

Cash at bank are denominated in United States Dollars.

7. OTHER PAYABLES

	2016	2015
	US\$	US\$
Other payables	-	50,000
Accrued operating expenses	7,712	6,966
	<u>7,712</u>	<u>56,966</u>

8. SHARE CAPITAL

	2016		2015	
	No. of Shares	US\$	No. of Shares	US\$
Issued & fully paid up				
At the beginning of the year	28,084,784	21,779,131	28,084,784	21,779,131
Shares issued	-	-	-	-
At the end of the year	<u>28,084,784</u>	<u>21,779,131</u>	<u>28,084,784</u>	<u>21,779,131</u>

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restriction with no par value.

9. FINANCIAL RISK MANAGEMENT

The company does not have any written financial risk management policies and guidelines. The company does not hold or issue derivative financial instruments for trading purposes or to hedge against fluctuations, if any, in interest rates and foreign exchange. The company's exposure to financial risks associated with financial instruments held in the ordinary course of business include:

a) Market risk

i) Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The company is not exposed any significant currency risk.

(ii) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

The company maintains its interest-bearing asset and borrowings in fixed rate instruments.

b) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The company has no significant concentrations of credit risk.

Cash is held with financial institutions of good standing.

(c) Liquidity risk

Liquidity or funding risk is the risk that an enterprise will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value. The company obtains continued financial support from its shareholders to meet its operational requirement.

The table below summarises the maturity profile of the company's financial liabilities at the end of reporting date based on contractual undiscounted repayment obligations.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

9. FINANCIAL RISK MANAGEMENT, cont'd

2016				
Financial liabilities	One year or less	One to five years	Over five years	Total
	US\$	US\$	US\$	US\$
other payables	7,712	-	-	7,712

2015				
Financial liabilities	One year or less	One to five years	Over five years	Total
	US\$	US\$	US\$	US\$
other payables	56,966	-	-	56,966

10. CAPITAL MANAGEMENT

The Board's policy is to maintain a strong capital base so as to maintain creditor and market confidence and to sustain future development by issuing or redeeming equity and debts instruments when necessary.

The board of directors monitors its capital based on net debt and total capital. Net debt calculated as borrowings plus trade and other payables less cash and bank deposits. Total capital is calculated as equity plus net debt.

The company is not subject to any externally imposed capital requirements.

	2016	2015
	US\$	US\$
Net debt	-	-
Total equity	21,869,979	21,878,211
Total Capital	21,869,979	21,878,211

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

11. STANDARDS ISSUED BUT NOT YET EFFECTIVE

The Company has not applied the following new/revised FRS or interpretations that have been issued as of the balance sheet date but not yet effective:

Description	Effective for annual period beginning on or after
FRS 114: Regulatory Deferral Accounts	1 Jan 2016
Amendments to FRS 27: Equity Method in Separate Financial Statements	1 Jan 2016
Amendments to FRS 16 and FRS 38: Classification of Acceptable Methods of Depreciation and Amortisation	1 Jan 2016
Amendments to FRS 16 and FRS 41: Agriculture: Bearer Plants	1 Jan 2016
Amendments to FRS 111: Accounting for Acquisitions of Interests in Joint Operations	1 Jan 2016
FRS 115: Revenue from Contracts with Customers	1 Jan 2017
Amendment to FRS 110 and FRS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	1 Jan 2016
Improvements to FRSs (November 2014)	
Amendment to FRS 105 Non-current Assets Held for Sale and Discontinued Operations	1 Jan 2016
Amendments to FRS 107 Financial Instruments: Disclosures	1 Jan 2016
Amendment to FRS 19 Employee Benefits	1 Jan 2016
Amendment to FRS 34 Interim Financial Reporting	1 Jan 2016

The initial application of these standards and interpretations, where applicable, are not expected to have any material impact on the financial statements of the Company.

@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@

.....
(Incorporated in the Republic of Singapore)

(This does not form part of financial statements)

DETAILED INCOME STATEMENT FOR THE YEAR ENDED 31 MARCH 2016

	2016	2015
	US\$	US\$
REVENUE		
Interest	-	-
Less: EXPENSES		
Audit fee	3,331	3,269
Professional fee	3,700	3,632
Registered office fee	311	305
Bank Charges	543	227
Exchange loss	581	-
Tax fee	370	363
Total expenses	<u>8,836</u>	<u>7,796</u>
Net (loss) / profit for the year	<u>(8,836)</u>	<u>(7,796)</u>

