

**Oracle (OFSS) BPO Services Inc.**  
Unaudited  
**BALANCE SHEET AS AT MARCH 31, 2016**  
(Amount in thousands of USD, except shares and per share data)

	<u>Schedules</u>	<u>March 31, 2016</u>	<u>March 31, 2015</u>
<b><u>SOURCES OF FUNDS</u></b>			
Shareholders' funds			
Share capital	1	0	-
Loan fund			
Unsecured loan		6,397	2,397
		<u>6,397</u>	<u>2,397</u>
<b><u>APPLICATION OF FUNDS</u></b>			
Fixed assets	1		
Cost		11	10
Less: Accumulated depreciation and amortisation		11	10
Net book value		<u>0</u>	<u>(0)</u>
Current assets, loans and advances	2		
Sundry debtors		988	857
Cash and bank balances		282	439
Other current assets		395	384
Loans and advances		-	-
		<u>1,665</u>	<u>1,680</u>
Less: Current liabilities and provisions	3		
Current liabilities		7,163	7,799
		<u>7,163</u>	<u>7,799</u>
Net current assets		(5,498)	(6,119)
Profit and loss account		11,895	8,515
		<u>6,397</u>	<u>2,397</u>

The schedules referred to above form an integral part of the balance sheet.

**Oracle (OFSS) BPO Services Inc.**

Unaudited

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016**

(Amount in thousands of USD, except shares and per share data)

	<u>Schedules</u>	<u>YE MARCH 31</u> <u>2016</u>	<u>YE MARCH 31</u> <u>2015</u>
Revenue		5,630	5,474
Cost of revenue	4	(4,421)	(4,433)
Gross profit		1,209	1,041
Operating expenses			
General and administrative expenses	5	(4,587)	(523)
Depreciation and amortisation		(1)	-
Income from operations		(3,379)	518
Other income		-	-
Profit before provision for taxes		(3,379)	518
Current tax		-	0
Net profit for the year		(3,379)	518
Basic and diluted profit per share (Nominal value of shares \$0.1 each)		(168.96)	25.88
Weighted average number of shares used in computing profit per share		20,000	20,000

The schedules referred to above form an integral part of the profit and loss account.

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Oracle (OFSS) BPO Services Inc.

Unaudited

Schedules annexed to and forming part of the accounts as at March 31, 2016

(Amount in thousands of USD, except shares and per share data)

	<u>March 31, 2016</u>	<u>March 31, 2015</u>
<b>Schedule 1: Share capital</b>		
<b>Issued, subscribed and fully paid up:</b>		
20,000 (March 31, 2015 - 20000) equity shares of US\$0.01 each	0	-
(a) Of the above, 20000 (March 31, 2011 - 20,000) equity shares of US\$0.01 each are held by ISP Internet (Mauritius)		
<b>Schedule 1: Reserves and surplus</b>		
<b>Profit and loss account</b>		
Balance, beginning of the year	(8,515)	(9,033)
Add: Net Profit for the year	(3,379)	518
Balance, end of the year	<u>(11,895)</u>	<u>(8,515)</u>
<b>Schedule 2: Unsecured Loan</b>		
Loan from Related Party	<u>6,397</u>	<u>2,397</u>

**Oracle (OFSS) BPO Services Inc.**

Unaudited

Schedules annexed to and forming part of the accounts as at March 31, 2016

(Amount in thousands of USD, except shares and per share data)

**Schedule 1 : Fixed assets**

Particulars	Gross block			Depreciation and amortisation			Net book value	
	As at 01.04.2015	Additions	As at 31.03.2016	As at 01.04.2015	For the year	As at 31.03.2016	As at 31.03.2016	As at 31.03.2015
<b>Tangible assets:</b>								
Office equipments	10	1	11	10	1	11	0	-
<b>Total</b>	<b>10</b>	<b>1</b>	<b>11</b>	<b>10</b>	<b>1</b>	<b>11</b>	<b>0</b>	<b>-</b>
<b>As at March 31, 2015</b>	10		10	10		10	-	

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(Amount in thousands of USD, except shares and per share data)

	<u>March 31, 2016</u>	<u>March 31, 2015</u>
<b>Schedule 2 : Current assets, loans and advances</b>		
<b>(a) Sundry debtors (unsecured and considered good)</b>		
Debts outstanding for a period exceeding six months		
Considered good	-	-
Other debts - considered good	988	857
	<u>988</u>	<u>857</u>
<b>(b) Cash and bank balances</b>		
Balances with scheduled banks:		
Current account	282	439
	<u>282</u>	<u>439</u>
<b>(c) Other current assets</b>		
Unbilled revenue	395	384
	<u>395</u>	<u>384</u>
<b>(d) Loans and advances (unsecured, considered good)</b>		
Advances recoverable in cash or in kind or for value to be received:		
Premises and other deposits	-	-
Prepaid expenses	0	-
Other advances	(0)	-
	<u>-</u>	<u>-</u>
<b>Schedule 3 : Current liabilities and provisions</b>		
<b>(a) Current liabilities</b>		
Employees related Liabilities	154	137
Accrued expenses	23	408
Accounts payable	6,973	7,241
Other current liabilities	13	13
	<u>7,163</u>	<u>7,799</u>

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Schedules annexed to and forming part of the accounts as at March 31, 2016

(Amount in thousands of USD, except shares and per share data)

	<u>YE MARCH 31</u> 2016	<u>YE MARCH 31</u> 2015
<b>Schedule 4 : Cost of revenue</b>		
Direct cost of sales	4,421	4,433
Professional fees	-	-
	<u>4,421</u>	<u>4,433</u>
<b>Schedule 5 : General and administrative expenses</b>		
Employee costs	301	181
Rent	-	3
Repairs & Maintenance	1	3
Professional fees	362	41
Communication expenses	186	261
Others	3,727	10
Travelling expenses	1	26
Foreign exchange gain/(loss) (net)	(3)	(0)
Intercompany Interest	12	-
	<u>4,587</u>	<u>523</u>
	<u>3,915</u>	<u>276</u>