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REPORT ON
ALIGN COMMUNICATIONS INTERNATIONAL LTD.
DECEMBER 31, 2015

WEDNESDAY



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RCS 17/05/2017 #47
COMPANIES HOUSE

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TABLE OF CONTENTS

ALIGN COMMUNICATIONS INTERNATIONAL, LTD.
DECEMBER 31, 2015

FINANCIAL STATEMENTS:	<u>Page</u>
Independent Accountant's Compilation Report	1
Statements of Assets, Liabilities and Equity - Income Tax Basis	2
Statement of Revenues and Expenses - Income Tax Basis	3
Statement of Retained Deficit - Income Tax Basis	4

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**HERTZ****HERSON LLP**

Certified Public Accountants

477 Madison Avenue
New York, NY 10022
212.686.7160**INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

To the Board of Directors
Align Communications International, Ltd.
55 Broad Street
New York, New York 10004

Management is responsible for the accompanying financial statements of Align Communications International, Ltd., which comprise the statement of assets, liabilities, and equity - income tax basis as of December 31, 2015, and the related statements of revenues and expenses - income tax basis and retained deficit - income tax basis for the year then ended in accordance with the income tax basis of accounting and for determining that the income tax basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the income tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Henry Herpin CPA LLP

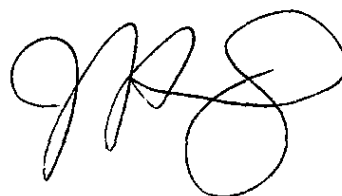
New York, New York
September 14, 2016

COMPANY'S AFFIRMATION

We are responsible for the information contained in the accompanying Financial Statement of Align Communications International, Ltd., as at December 31, 2015 and the related statements of revenues and expenses – income tax basis and retained deficit – income tax basis for the year then ended and the supplementary financial information (collectively the “financial statements”). We affirm that the financial statements are correct and complete to the best of our knowledge.

ALIGN COMMUNICATIONS INTERNATIONAL LTD

By: _____

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ALIGN COMMUNICATIONS INTERNATIONAL, LTD.
STATEMENT OF ASSETS, LIABILITIES AND EQUITY
(INCOME TAX BASIS)
AS AT DECEMBER 31, 2015

ASSETS

Current Assets

Cash	\$ 27,795
Other current assets	<u>44,723</u>
Total Current Assets	72,518
Property and equipment, net of accumulated depreciation of \$250,810	72,345
Deposits	<u>7,407</u>
TOTAL ASSETS	<u>\$ 152,270</u>

LIABILITIES AND SHAREHOLDER'S EQUITY

Current Liabilities

Payroll and VAT taxes payable	\$ 73,463
Due to related entity	<u>4,160,941</u>
Total Liabilities	<u>4,234,404</u>

Shareholder's Equity

Retained deficit	(4,060,786)
Accumulated other comprehensive income	<u>(21,348)</u>
Total Stockholder's Equity	<u>(4,082,134)</u>
TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY	<u>\$ 152,270</u>

See independent accountant's compilation report.



ALIGN COMMUNICATIONS INTERNATIONAL, LTD.
STATEMENT OF REVENUES AND EXPENSES
(INCOME TAX BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2015

Revenue	\$ 2,111,185
Direct costs	<u>1,706,620</u>
Gross profit	404,565
General and administrative expenses	<u>640,737</u>
Net Loss	<u>\$ (236,172)</u>

See independent accountant's compilation report.



ALIGN COMMUNICATIONS INTERNATIONAL, LTD.
STATEMENT OF RETAINED DEFICIT
(INCOME TAX BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2015

Retained Deficit, January 1, 2015	\$ (3,535,124)
Net loss	(236,172)
Currency translation loss	<u>(289,490)</u>
Retained Deficit, December 31, 2015	<u>\$ (4,060,786)</u>

See independent accountant's compilation report.

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