

**Sina Financial & Investment Holding Co. (Private JS)**  
**Consolidated Balance Sheet**  
**for year ended on Mar. 20, 2015**

Assets	Notes	Mar. 20, 2015 (mRial)	Mar.20, 2014 (mRial)	Debts and Equity	Notes	Mar. 20, 2015 (mRial)	Mar.20, 2014 (mRial)
<b>Current assets:</b>				<b>Current debts:</b>			
Cash inventory	3	99,829	159,480	AP & BP	12	406,059	1,860,361
Short investments	4	273,912	196,026	Tax reserve	13	48,061	27,499
Trade AR & BR	5	563,870	471,010	Received facilities	14	1,155,560	1,237,067
Goods inventory	6	2,126	14,717	Pre-receivings	15	413	870
Prepayments	7	8,936	133,932				
Ready for sale assets	8	176,079	166,339				
<b>Total current assets</b>		<b>1,124,752</b>	<b>1,141,504</b>	<b>Total current debts</b>		<b>1,610,093</b>	<b>3,125,797</b>
<b>Non-current assets:</b>				<b>Non-current debts:</b>			
Long term receivable	5			Rent docs payable	16	100,000	100,000
Long term investments	9			Retirement allow. reserve	17	6,392	3,983
Goodwill & intangible ass	10						
Fixed tangible assets	11						
<b>Total non-current assets</b>				<b>Total non-current debts</b>		<b>106,392</b>	<b>103,983</b>
				<b>Total debts</b>		<b>1,716,485</b>	<b>3,299,780</b>
				<b>Equity:</b>			
				Capital	18	1,000,000	1,000,000
				Capital inc.	19	200,000	
				Legal reserve	20	72,651	50,971
				Other reserve	21	183,088	
				Accumulated profit		237,396	213,818
				<b>Total equity for main Co.</b>		<b>1,693,135</b>	<b>1,264,789</b>
				Minority share	22	142,259	112,409
				<b>Total equity</b>		<b>1,835,394</b>	<b>1,377,198</b>
<b>Total assets</b>		<b>3,551,879</b>	<b>4,606,978</b>	<b>Sum of debts and equity</b>		<b>3,551,879</b>	<b>4,606,978</b>

AR=Accounts Receivable; BR=Bills Receivable  
 AP=Accounts Payable; BP=Bills Payable



طریح  
 شماره ۸۴۵۱۵۷  
 ردیف دفتر ثبت  
 جمهوری اسلامی ایران  
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جمهوری اسلامی ایران

قوه قضائیه - اداره مترجمین رسمی

شماره ۸۴۵۱۹۶ سری ط

ردیف دفتر ثبت

**Sina Financial & Investment Holding Co. (Private JS)**  
**Consolidated Profit & loss statement**  
**for year ended on Mar. 20, 2015**

	Notes	Mar. 20, 2015 (mRial)	Mar. 20, 2014 (mRial)
Service income	23	1,972,226	1,895,202
Service finished price	23	(1,235,614)	(1,273,108)
Gross profit		736,612	622,094
General & admin. costs	24	(168,464)	(151,234)
Net other operational costs	25	(16,711)	12,328
		(185,175)	(138,906)
Operational profit		551,437	483,188
Financial costs	26	(169,491)	(237,292)
Other non-operational incomes	27	72,886	36,543
		(96,605)	(200,749)
Profit before tax		454,832	282,439
Tax		(22,716)	(23,452)
Net profit		432,116	258,987
Minority share		27,080	23,003
Net profit for stockholders of Main Co.		405,036	235,984

**Consolidated Accumulated profit**

	Notes	Mar. 20, 2015 (mRial)	Mar. 20, 2014 (mRial)
Net profit		432,116	258,987
Start year acc. profit		234,557	125,811
Annual adjustments	28		(613)
Adjusted start year profit		234,557	125,198
Approved stock profit		(198,420)	(124,210)
		36,137	988
Assignable profit		468,253	259,975
Legal reserve	20	(23,048)	(25,418)
Other reserves	21	(183,088)	-
Allocated		(206,136)	(25,418)
End acc. profit		262,117	234,557
Minority share	22	24,721	20,739
Assignable to stockholders		237,396	213,818

Since the components of comprehensive profit & loss statement were restricted by profit & loss of this period, thus comprehensive profit & loss statement was not submitted.







جمهوری اسلامی ایران

قوه قضائیه - اداره مترجمین رسمی

شماره ۸۴۵۱۹۴ سری ط

ردیف دفتر ثبت

**Sina Financial & Investment Holding Co. (Private JS)**  
**Profit & loss statement**  
**for year ended on Mar. 20, 2015**

	Notes	Mar. 20, 2014 (mRial)	Mar. 20, 2013 (mRial)
Stock earnings	23	421,384	461,487
Stock sale income	23	186,749	70,026
Gross profit		608,133	531,513
General & admin. costs	24	(71,110)	(28,198)
Net other operational costs	25	(161,127)	3,499
		(87,237)	(24,699)
Operational profit		520,896	506,814
Financial costs	26	(94,483)	(204,567)
Other non-operational incomes	27	256	533
		(94,227)	(204,034)
Profit before tax		426,669	302,780
Tax		(544)	(981)
Net profit		426,125	301,799

**Accumulated profit**

	Notes	Mar. 20, 2015 (mRial)	Mar. 20, 2014 (mRial)
Net profit		426,125	301,799
Start year acc. profit		299,240	122,531
Approved stock profit		(170,000)	(110,000)
		129,240	12,631
Assignable profit		55,365	314,330
Legal reserve	20	(21,306)	(15,090)
Other reserve	21	(183,088)	
Allocated profit		(204,394)	(15,090)
End acc. profit		350,971	299,240

Since the components of comprehensive profit & loss statement were restricted by profit & loss of this period, thus comprehensive profit & loss statement was not submitted.

