

**Sina Financial & Investment Holding Co. (Private JS)**  
**Consolidated Balance Sheet**  
**for year ended on Mar. 20, 2016**

Assets	Notes	Mar. 20, 2016 (mRial)	Mar.20, 2015 (mRial)	Debts and Equity	Notes	Mar. 20, 2016 (mRial)	Mar.20, 2015 (mRial)
<b>Current assets:</b>				<b>Current debts:</b>			
Cash inventory	3	131,825	99,829	AP & BP	13	186,659	406,059
Short investments	4	336,603	273,912	Payable tax	14	45,921	48,061
AR & BR	5	279,862	107,680	Received facilities	15	1,080,029	1,155,560
Granted facilities	6	765,749	456,190	Pre-receivings		-	413
Prepayments	7	16,500	11,062				
Ready for sale assets	8	134,328	176,079				
<b>Total current assets</b>		<b>1,664,866</b>	<b>1,124,752</b>	<b>Total current debts</b>		<b>1,312,609</b>	<b>1,610,093</b>
<b>Non-current assets:</b>				<b>Non-current debts:</b>			
Long term receivable	5	4,997	4,970	Rent docs payable	16	100,000	100,000
Long share of granted fac	6	91,602	39,018	Retirement allow. reserve	17	8,140	6,392
Long term investments	9	1,756,722	2,104,566				
Intangible assets	10	30,367	36,352				
Goodwill	11	5,102	5,527				
Fixed tangible assets	12	240,161	236,694				
<b>Total non-current assets</b>		<b>2,128,953</b>	<b>2,427,128</b>	<b>Total non-current debts</b>		<b>108,140</b>	<b>106,392</b>
				<b>Total debts</b>		<b>1,420,749</b>	<b>1,716,485</b>
				<b>Equity:</b>			
				Capital	18	1,200,000	1,000,000
				Capital inc.	19	300,000	200,000
				Legal reserve	20	105,023	72,651
				Capital reserve	21	350,422	183,088
				Accumulated profit		117,977	237,396
				<b>Total equity for main Co.</b>		<b>2,073,422</b>	<b>1,693,134</b>
				Minority share	22	299,647	142,259
				<b>Total equity</b>		<b>2,373,069</b>	<b>1,835,394</b>
<b>Total assets</b>		<b>3,793,818</b>	<b>3,551,879</b>	<b>Sum of debts and equity</b>		<b>3,793,818</b>	<b>3,551,879</b>

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



ردیف دفتر ثبت  
 شماره ۸۴۳۳۰۰۰  
 سری ط  
 جمهوری اسلامی ایران  
 توتو قفسه - اداره مترجمین رسمی  
 دکتر نادر افشار مازندران  
 دفتر و مطبعه: بهستان یکم، شماره ۱۷، رزک ۲ - دفتر ترجمه رسمی شماره ۰۱۱۳۷۸۳۳۰۰  
 تلفن: ۰۲۱ ۲۱۳۳۳۳۳۳ - ۰۲۱ ۲۱۳۳۳۳۳۳  
 Dr. N. Afshar Mazandarani Tel & Fax: +98 21 22547229  
 Official English Translator of the judiciary - License No.: 910  
 Bell: 2, No.17, 1st Behestan Str., Pasdaran Ave., Tehran - Iran  
 Translation office No. .... E-mail: Nadermazandarani@yahoo.com

شماره ۸۴۳۳۸۲ سری ط

ردیف دفتر ثبت



دکتر نادر افشار مازندران

مترجم رسمی زبان انگلیسی قوه قضائیه - شماره پروانه: ۹۱۰  
تهران، پاسداران، بهستان یکی شماره ۱۷، زنگ ۲ - دفتر ترجمه رسمی شماره ...  
تلفن و نمابر: ۲۲۵۴۷۲۲۹ - ۹۸ ۲۱  
تلفن همراه: ۰۹۱۳۳۷۸۳۲-۵

Dr. N. Afshar Mazandaran Tel & Fax: +98 21 22547229  
Official English Translator of the judiciary - License No.: 910  
Bell: 2, No.17, 1st Behestan St., Pasdaran Ave., Tehran - Iran  
Translation office No. .... E-mail: Nademazandaran@yahoo.com

**Sina Financial & Investment Holding Co. (Private JS)**  
**Consolidated Profit & loss statement**  
**for year ended on Mar. 20, 2016**

	Notes	Mar. 20, 2016 (mRial)	Mar. 20, 2015 (mRial)
Service income	23	1,543,929	1,972,226
Service finished price	23	(661,805)	(1,235,614)
Gross profit		882,124	736,612
General & admin. costs	24	(190,067)	(168,464)
Other operational costs	25	6,057	(16,711)
		(184,009)	(185,175)
Operational profit		698,115	551,437
Financial costs	26	(136,116)	(106,996)
Other non-operational incomes	27	3,427	10,392
		(132,690)	(96,605)
Profit before tax		565,425	454,833
Tax		(13,344)	(22,716)
Net profit		552,081	432,116
Minority share		40,191	27,080
Net profit for stockholders of Main Co.		511,890	405,036

**Consolidated Accumulated profit**

	Notes	Mar. 20, 2016 (mRial)	Mar. 20, 2015 (mRial)
Net profit		552,081	432,116
Start year acc. profit		237,396	234,557
Capital reserve return	21	183,088	-
Exit of Tejart Hamrah Sina Co.		11,675	-
Approved stock profit		(445,971)	(198,420)
		(13,811)	36,137
Assignable profit		538,270	468,254
Legal reserve	20	(31,850)	(23,048)
Capital reserve	21	(350,422)	(183,088)
Allocated		(382,272)	(206,136)
End acc. profit		155,998	262,117
Minority share	22	38,021	24,721
Assignable to stockholders		117,977	237,396

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



**Sina Financial & Investment Holding Co. (Private JS)**  
**Balance Sheet**  
**for year ended on Mar. 20, 2016**

Assets	Notes	Mar. 20, 2016 (mRial)	Mar.20, 2015 (mRial)	Debts and Equity	Notes	Mar. 20, 2016 (mRial)	Mar.20, 2015 (mRial)
<b>Current assets:</b>				<b>Current debts:</b>			
Cash inventory	3	12,981	19,120	AP & BP	12	191,133	280,184
Short investments	4	783	12,881	Payable tax	13	28	488
AR & BR	5	309,818	116,135	Received facilities	15	332,643	784,071
Prepayments	7	13,151	3,722				
Ready for sale assets	8	112,224					
<b>Total current assets</b>		<b>448,957</b>	<b>151,858</b>	<b>Total current debts</b>		<b>523,804</b>	<b>1,064,743</b>
<b>Non-current assets:</b>				<b>Non-current debts:</b>			
Long-term receivable	5	4,243	3,797	Retirement allow. reserve	17	3,018	1,630
Long term investment	9	2,191,365	2,630,385				
Intangible assets	10	25,333	25,375				
Fixed tangible assets	11	43,475	43,271				
<b>Total non-current assets</b>		<b>2,264,416</b>	<b>2,702,828</b>	<b>Total non-current debts</b>		<b>3,018</b>	<b>1,630</b>
				<b>Total debts</b>		<b>526,822</b>	<b>1,066,373</b>
				<b>Equity:</b>			
				Capital	18	1,200,000	1,000,000
				Capital inc.	19	300,000	200,000
				Legal reserve	20	80,166	54,254
				Capital reserve	21	350,422	183,088
				Accumulated profit		255,963	350,971
				<b>Total equity</b>		<b>2,186,551</b>	<b>1,788,313</b>
<b>Total assets</b>		<b>2,713,373</b>	<b>2,854,686</b>	<b>Sum of debts and equity</b>		<b>2,713,373</b>	<b>2,854,686</b>

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



سند رسمی زبان انگلیسی - شماره پروانه: ۱۱۰  
 تهران - پاسداران - بهمن پیکو شماره ۱۷ - رزک ۲ - دفتر ترجمه رسمی شماره  
 ۹۱۳۳۷۳۲۰۰ - تلفن همراه ۰۹۱۳۳۷۳۲۰۰  
 تلفن و فکس: ۰۲۱ ۲۲۵۴۷۲۲۹  
**Dr. N. Afshar Mazandarani** Tel & Fax: +98 21 22547229  
 Official English Translator of the judiciary - License No.: 910  
 Bell: 2, No.17, 1st Beheslan St., Pasdaran Ave., Tehran - Iran  
 E-mail: Nadostozar@afshar.com  
 Translation office No.: .....

جمهوری اسلامی ایران  
 وزارت امور خارجه  
 دفتر ثبت  
 شماره ۸۴۳۳۲۰  
 سری ط



جمهوری اسلامی ایران  
قوه قضائیه - اداره مترجمین رسمی

شماره ۸۴۳۳۸۳ سری ط

ردیف دفتر ثبت

Dr. N. Afshar Mazandaran Tel & Fax: +98 21 22547229  
Official English Translator of the judiciary - License No.: 910  
Bell: 2, No.17, 1st Behestan St., Pasdaran Ave., Tehran - Iran  
Translation office No. .... E-mail: Nadermazandaran@yahoo.com

Sina Financial & Investment Holding Co. (Private JS)  
Profit & loss statement  
for year ended on Mar. 20, 2016

	Notes	Mar. 20, 2015 (mRial)	Mar. 20, 2014 (mRial)
Operational incomes	23	1,160,215	1,097,302
Finished prices of op. incomes	23	(463,036)	(489,169)
Gross profit		697,179	608,133
General & admin. costs	24	(55,812)	(71,110)
Other operational costs	25	2,508	(16,127)
		(53,304)	(87,237)
Operational profit		643,875	520,896
Financial costs	26	(125,923)	(94,483)
Other non-operational incomes	27	381	256
		(125,542)	(94,227)
Profit before tax		518,333	426,669
Tax		(95)	(544)
Net profit		518,238	426,125

Accumulated profit

	Notes	Mar. 20, 2016 (mRial)	Mar. 20, 2015 (mRial)
Net profit		518,238	426,125
Start year acc. profit		350,971	299,240
Capital reserve return	21	183,088	-
Approved dividend		(420,000)	(170,000)
		114,059	129,240
Assignable profit		632,297	555,365
Legal reserve	20	(25,912)	(21,306)
Capital reserve	21	(350,422)	(183,088)
Allocated profit		(376,334)	(204,394)
End acc. profit		255,963	350,971

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

