

Golden Power Group of Companies

Statement of Profit or Loss and Other Comprehensive Income

Cost Centre : All  
Department : All  
Base Currency : MMK

|                   |                                       |  | Year 01        |
|-------------------|---------------------------------------|--|----------------|
| Revenue           |                                       |  |                |
| Trading           |                                       |  |                |
| Hired Purchase    |                                       |  |                |
| 4-7110            | Trade and Distribution                |  | 325,558,927.00 |
|                   | Total Hired Purchase                  |  | 325,558,927.00 |
| Machinery         |                                       |  |                |
| 4-7165            | Trade - Machinery sales               |  | 35,575,000.00  |
|                   | Total Machinery                       |  | 35,575,000.00  |
| Spare Parts       |                                       |  |                |
| 4-7166            | Trade - Spare part sales              |  | 69,600,000.00  |
|                   | Total Spare Parts                     |  | 69,600,000.00  |
| Retail            |                                       |  |                |
| Food and Beverage |                                       |  |                |
| 4-7120            | Retail Sales                          |  | 156,675,400.00 |
|                   | Total Food and Beverage               |  | 156,675,400.00 |
| Clothing          |                                       |  |                |
| 4-7167            | Retail - Men and Women wear           |  | 51,400,000.00  |
|                   | Total Clothing                        |  | 51,400,000.00  |
| Import Goods      |                                       |  |                |
| 4-7168            | Retail sales - import and frozen meat |  | 6,532,000.00   |
|                   | Total Import Goods                    |  | 6,532,000.00   |
| Wholesales        |                                       |  |                |
| Stationary        |                                       |  |                |
| 4-7154            | Wholesales                            |  | 143,761,400.00 |
|                   | Total Stationary                      |  | 143,761,400.00 |
| Accessories       |                                       |  |                |
| 4-7169            | Wholesales - accessories              |  | 11,200,000.00  |
|                   | Total Accessories                     |  | 11,200,000.00  |
| Pharmacy          |                                       |  |                |
| 4-7170            | Wholesales - pharmacy                 |  | 89,000,000.00  |
|                   | Total Pharmacy                        |  | 89,000,000.00  |
| 4-7150            | Sale Return                           |  | (2,000.00)     |

|                   |                              |  | Year 01         |
|-------------------|------------------------------|--|-----------------|
| Total Revenue     |                              |  | 889,300,727.00  |
| Cost of Sales     |                              |  |                 |
| 5-7210            | Purchase                     |  | 69,704,871.67   |
| 5-7250            | Purchase Return              |  | (8,000.00)      |
| 5-7611            | Other Cost                   |  | 100,000.00      |
| Trading           |                              |  |                 |
| Hired Purchase    |                              |  |                 |
| 5-7505            | Stock Received               |  | (5,575,000.00)  |
| 5-7520            | Stock Issues                 |  | 7,600,000.00    |
|                   | Total Hired Purchase         |  | 2,025,000.00    |
| Machinery         |                              |  |                 |
| 5-7634            | Stock Issue - Machinery      |  | 47,000,000.00   |
|                   | Total Machinery              |  | 47,000,000.00   |
| Spare Part        |                              |  |                 |
| 5-7635            | Stock Issue - Spare Part     |  | 44,700,000.00   |
|                   | Total Spare Part             |  | 44,700,000.00   |
| Retail            |                              |  |                 |
| Clothing          |                              |  |                 |
| 5-7636            | Stock Issue - Clothing       |  | 14,000,000.00   |
|                   | Total Clothing               |  | 14,000,000.00   |
| Food and Beverage |                              |  |                 |
| 5-7615            | Stock Receive - Retail Sales |  | (53,482,250.00) |
| 5-7616            | Stock Issue - Retail Sales   |  | 57,160,000.00   |
|                   | Total Food and Beverage      |  | 3,677,750.00    |
| Import goods      |                              |  |                 |
| 5-7637            | Stock Issue - Import         |  | 24,000,000.00   |
|                   | Total Import goods           |  | 24,000,000.00   |
| Wholesales        |                              |  |                 |
| Accessories       |                              |  |                 |
| 5-7638            | Stock Issue - Accessories    |  | 18,000,000.00   |
|                   | Total Accessories            |  | 18,000,000.00   |
| Stationary        |                              |  |                 |
| 5-7617            | Stock Receive - Wholesales   |  | (64,000,000.00) |
| 5-7618            | Stock Issue - Wholesales     |  | 71,000,000.00   |
|                   | Total Stationary             |  | 7,000,000.00    |
| Pharmacy          |                              |  |                 |
| 5-7639            | Stock Issue - Phamacy        |  | 17,500,000.00   |

|                 |                              |                                    |                  |
|-----------------|------------------------------|------------------------------------|------------------|
|                 |                              |                                    | <b>Year 01</b>   |
|                 |                              | Total Pharmacy                     | 17,500,000.00    |
|                 |                              | <b>Total Cost of sales</b>         | (247,699,621.67) |
|                 |                              | <b>Profit Before Tax</b>           | 641,601,105.33   |
| <b>Expenses</b> |                              |                                    |                  |
|                 | Marketing                    |                                    |                  |
|                 | Salary - marcom              |                                    |                  |
|                 | 7-9667                       | Salary - Marcom                    | 6,000,000.00     |
|                 |                              | Total Salary - marcom              | 6,000,000.00     |
|                 | Billboard and commercial     |                                    |                  |
|                 | 7-9000                       | Advertisement                      | 2,800,000.00     |
|                 |                              | Total Billboard and commercial     | 2,800,000.00     |
|                 | General Expense - marcom     |                                    |                  |
|                 | 7-9015                       | General Expenses                   | 3,060,000.00     |
|                 |                              | Total General Expense - marcom     | 3,060,000.00     |
|                 | Customer Service             |                                    |                  |
|                 | Salary - CS                  |                                    |                  |
|                 | 7-9668                       | Salary - Customer Service          | 29,000,000.00    |
|                 |                              | Total Salary - CS                  | 29,000,000.00    |
|                 | Travelling Expenses          |                                    |                  |
|                 | 7-9034                       | Travelling Expenses                | 10,000,000.00    |
|                 |                              | Total Travelling Expenses          | 10,000,000.00    |
|                 | General Expense - CS         |                                    |                  |
|                 | 7-9007                       | Car and Truck Expenses             | 32,500,000.00    |
|                 |                              | Total General Expense - CS         | 32,500,000.00    |
|                 | Production                   |                                    |                  |
|                 | 7-9002                       | Bank Service Charges               | 200,000.00       |
|                 | 7-9014                       | Freight & Delivery Charges         | 1,499,200.00     |
|                 | Salary - Production          |                                    |                  |
|                 | 7-9656                       | Salary                             | 93,700,000.00    |
|                 |                              | Total Salary - Production          | 93,700,000.00    |
|                 | Food and Car Way             |                                    |                  |
|                 | 7-9018                       | Food and car way                   | 50,000.00        |
|                 |                              | Total Food and Car Way             | 50,000.00        |
|                 | General Expense - Production |                                    |                  |
|                 | 7-9027                       | General Expenses                   | 71,000,000.00    |
|                 |                              | Total General Expense - Production | 71,000,000.00    |
|                 | 7-9010                       | Sale Discount                      | 70,402.50        |
|                 | 7-9029                       | Staff Welfare                      | 7,500,000.00     |

|   |  | Year 01          |
|---|--|------------------|
| Total Expenses                          |  | (257,379,602.50) |
| Net Profit/(Loss)                       |  | 384,221,502.83   |
| Income Tax Expenses                     |  | 96,055,375.71    |
| Profit For the Year                     |  | 288,166,127.12   |
| 6-8000 Provision for Income Tax         |  | (170,000.00)     |
|   |  | 0.00             |
| Total Comprehensive Income For the Year |  | 288,166,127.12   |