



D'Mello Chartered Accountants

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Company Information	
Director:	Jamal Uddin Ahmed
Registered Number:	NZBN:9429041592540, (February 02, 2005), NewZealand
Registered Office:	18L Hudson Avenue, Ellerslie, Auckland 1051,NewZealand
Shareholders:	100 shares (100.00%) Jamal Uddin Ahmed
Bankers:	ANZ Bank Auckland New Zealand
Accountants:	Joel Smith Accountant D'Mello Chartered Accountants

Policies	
Statement of Accounting Policies.	The financial statements presented here are for the entity Blue Mountain Limited, a registered company under the Companies Act,1993. Blue Mountain Limited qualifies as an exempt company under the Financial Reporting Act,1993. These financial statements have been prepared in accordance with the Financial Reporting Act,1993 and the financial Reporting Order 1994. The accounting principles recognized as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used with the exception of certain items for which specific accounting policies have been identified.
Changes in Accounting Policies.	There have been no changes in Accounting Policies. All policies have been appalled on bases consistent with those used in previous years.
Fixed Assets and Depreciation.	All fixed Assets are recorded at cost less accumulated depreciation. Depreciation of the assets has been calculated at the maximum rates permitted by the Income Tax Act, 2007. The entity has the following asset classes.
Goodwill	Goodwill represents the excess of the purchase consideration over the fair value of net tangible and identifiable intangible assets acquired at the time of acquisition. Goodwill is amortized by the straight line method over the period during which any benefit is expected not exceeding 10 years.
Goods and Services Tax.	These financial statement have been prepared on a GST exclusive basis with the exception of Accounts Receivable and Accounts Payable.