

**Blue Mountain Limited**  
**Statement of Financial Position**  
**As at March 31, 2013**

	<u>Notes</u>	<u>NZ\$</u>
<b>Assets</b>		
<b>Non-current Assets</b>		
Property, plant and equipments	3	484,290
<b>Current Assets</b>		<b>65,982,834</b>
Advance Deposit & Prepayments		40,901,694
Land available for sales		24,775,402
Cash and cash equivalents		305,738
<b>Total Assets</b>		<b>66,467,124</b>
<b>Proprietor's Equity and Liabilities</b>		
<b>Shareholders' Equity</b>		<b>63,173,382</b>
Owner's capital		1,000,000
Retained earnings		62,173,382
<b>Current Liabilities</b>		<b>3,293,742</b>
Bills Payable		48,658
Accrued expenses		763,917
Provision for taxation		2,481,167
<b>Total Equity and Liabilities</b>		<b>66,467,124</b>

*James A. Clark*  
**Director**

*Joel Smith*  
**Joel Smith**  
**Accountant**  
**Registration: NW783464 June 20, 2004**