### **Financial Statements**

December 31, 2014 (Unaudited - see Notice to Reader)

December 31, 2014

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#### **Notice to Reader**

On the basis of information provided by company's management, I have compiled the balance sheet of Presszo Media Inc. as at December 31, 2014 and the Statements of income and retained earnings / (deficit) from date of commencement of operations to the period then ended.

I have not performed an audit or a review engagement in respect of these financial statements and, accordingly, I express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Beck Ltd.

### **Balance Sheet**

### December 31, 2014

(Unaudited - see Notice to Reader)

	Note	2014
Assets		
Current Assets		
Cash	\$	217
Liabilities and Shareholders' Equity		
Current Liabilities		
Accounts payable and accrued liabilities	\$	564
Due to shareholders/directors		1,207
Total Current Liabilities		1,771
Equity		
Share capital	2.	100
Retained earnings / (deficit) - ending		(1,654)
Total Equity		(1,554)
Total Liabilities and Equity	\$	217

Approved on Behalf of the Board:

### Statement of Income and Retained Earnings

### For the Year Ended December 31, 2014

(Unaudited - see Notice to Reader)

	2014	
Revenue		
Goods and services	\$ 1,102	
Cost of goods sold	 ·	
Operating expenses		
Advertising and promotion	272	
Computer-related expenses	1,197	
Office expenses	125	
Professional fees	790	
Utilities	 372	
Total operating expenses	 2,756	
Net income (loss)	\$ (1,654	

#### Notes to the Financial Statements

### For the Year Ended December 31, 2014

(Unaudited - see Notice to Reader)

### 1. Significant Accounting Policies

### a. Revenue recognition

### i. Accordance with industry practice

Sales revenue is recognized in accordance with industry practice which is when all the risks and benefits of ownership of products have been transferred to customers under executed sales agreements.

### b. Nature of business/basis of preparation

### i. Date and place of incorporation, commencement of operations

Presszo Media Inc. (the "company") was incorporated on January 9, 2014 under the Canada Business Corporations Act and commenced operations hensewith. The company is engaged in the business of professional, scientific and technical services and publications.

### 2. Shareholders' equity

#### a. Authorized and issued stock by period

Authorized:

Unlimited common shares

Issued and outstanding shares

	 2014
Common shares	\$ 100