

**Lancasters**  
Chartered Accountants

MEMBER OF



GENEVA GROUP INTERNATIONAL

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The Directors

Ref Pj/sb/301111/419

FX Primus Limited

C/o Turnstone Corporate (Mauritius) Limited

Ebène House, 3<sup>rd</sup> Floor

33 Cybercity, Ebène

We have audited the financial statements of FX Primus Limited (the "Company"), which comprise of the statement of financial position as at 31 December 2010, and the statement of comprehensive income, the statement of changes in equity and statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements on pages 7 to 19 give a true and fair view of the financial position of the Company as at 31 December 2010 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the Mauritius Companies Act 2001.



**Lancasters,**  
Chartered Accountants  
14, Lancaster Court  
Lavoquer Street  
Port Louis  
Republic of Mauritius

Date: 30 NOV 2011