



The Directors

Ref Pj/Sb/170713/917

FX Primus Limited


C/o NinetyEast Corporate (Mauritius) Limited

Ebène House, 3rd Floor

33 Cybercity, Ebène

We have audited the financial statements of FX Primus Limited (the "Company") and its subsidiary (together referred to as "The Group") and the Company's separate financial statements, which comprise the statement of financial position as at 31 December 2012, and the statement of comprehensive income, the statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements on pages 7 to 26 give a true and fair view of the financial position of the Group and the Company at 31 December 2012 and of their financial performance and their 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


Pasram Bissessur FCCA, MBA (UK)
Licensed by FRC

Date: 17 JUL 2013