

The Directors

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"), which comprise the statement of financial position as at 31 December 2013, and the statement of profit or loss and other 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 29 give a true and fair view of the financial position of the Company at 31 December 2013 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
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Licensed by FRC

Date: 6 June 2014