

Exhibit “A” Financial Statements

CONSOLIDATED STATEMENT OF CHANGES IN OWNERS EQUITY (UNAUDITED)

	Series A Preferred Shares Outstanding	Series B Preferred Shares Outstanding	Common Shares Outstanding	Series A Preferred Stock \$	Series B Preferred Stock \$	Common Stock \$	Additional Paid-in Capital	Accumulated Deficit	Foreign Currency Translation Adjustment	Treasury Stock	Best Rate Travel
Balance as of December 31, 2004			198,000,000			\$ 198,000	\$ 335,759	\$ (107,376)	\$ -	\$ -	\$ 426,383
Common Stock Issued on:			42,000,000			\$ 42,000	\$ 135,500				\$ 177,500
March 1, 2005											
March 27, 2005											
Dividends Paid on:											
Common Stock											\$ -
Preferred Series A											\$ -
Preferred Series B											\$ -
Net Income/(Loss)								\$ (387,964)			\$ (387,964)
Balance as of December 31, 2005	-	-	240,000,000	0	\$ -	\$ 240,000	\$ 471,259	\$ (495,340)	\$ -	\$ -	\$ 215,919
Common Stock Issued on:			321,078,000				\$ 211,390.00				
March 1, 2006			78,922,000								
June 30, 2006 (30:1 Reverse Stock Split)	10,900,000		13,333,333	\$10,900							
Post Split Common before new issuance			1,334,000								
June 30, 2006			1,600,000								
June 30, 2006			97,550,000								
June 30, 2006			41,000,000								
September 25, 2006 (1,000:1 Reverse Stock Split)			154,817,333			\$ 2,654.82					
September 25, 2006 (1,000:1 Post Reverse Stock Split)			154,817								
October 26, 2006			2,500,000								
October 26, 2007		250,000,000			\$250,000.00						
Dividends Paid on:											
Common Stock											
Preferred Series A-June 30, 2006											
Preferred Series B											
Net Income/(Loss)								\$ (108,955.31)			
Balance as of December 31, 2006	10,900,000	250,000,000	2,654,817	\$ 10,900.00	\$ 250,000.00	\$ 2,654.82		\$ (108,955.31)	\$ -	\$ -	\$ 154,599.50

STATEMENT OF CASH FLOWS (UNAUDITED)

	CONSOL	BEST TRAVEL
	Jan - Dec 06	Jan - Mar 07
	<u> </u>	<u> </u>
OPERATING ACTIVITIES		
Net Income	\$ (108,955.31)	\$ (12,912.59)
Adjustments to reconcile Net Income to net cash provided by operations:		
1500 · Prepaid Expenses	\$ -	\$ -
2000 · Accounts Payable	\$ -	\$ -
2100 · Payroll Liabilities	\$ -	\$ -
2230 · Payroll Taxes Payable	\$ -	\$ -
Net cash provided by Operating Activities	<u>\$ (108,955.31)</u>	<u>\$ (12,912.59)</u>
FINANCING ACTIVITIES		
2600 · Intercompany Transfers	\$ 19,828.87	\$ -
2450 · Loan Payable to Shareholders	\$ 87,940.35	
3006 · Addt'l Paid In Capital/Common Stock	\$ 13,448.04	\$ 891.56
Net cash provided by Financing Activities	<u>\$ 121,217.26</u>	<u>\$ 891.56</u>
 Net cash increase for period	 \$ 12,261.95	 \$ (12,021.03)
 Cash at beginning of period	 \$ 110.94	 \$ 12,372.89
Cash at end of period	<u><u>\$ 12,372.89</u></u>	<u><u>\$ 351.86</u></u>

BALANCE SHEETS (UNAUDITED)	CONSOL Dec 31, 06	BEST TRAVEL Jan - Mar, 07
ASSETS		
Current Assets		
Checking/Savings		
1010 · Business Checking	\$ 12,372.89	\$ 351.86
Total Checking/Savings	<u>\$ 12,372.89</u>	<u>\$ 351.86</u>
Total Current Assets	<u>\$ 12,372.89</u>	<u>\$ 351.86</u>
TOTAL ASSETS	<u><u>\$ 12,372.89</u></u>	<u><u>\$ 351.86</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	\$ 25,000.00	\$ 25,000.00
Total Accounts Payable	<u>\$ 25,000.00</u>	<u>\$ 25,000.00</u>
Total Current Liabilities	\$ 25,000.00	\$ 25,000.00
Long Term Liabilities		
2600 · Intercompany Transfers	\$ -	\$ -
2450 · Loan Payable to Shareholders	\$ 87,940.35	\$ -
Total Long Term Liabilities	<u>\$ 87,940.35</u>	<u>\$ -</u>
Total Liabilities	\$ 112,940.35	\$ 25,000.00
Equity		
Add'l Paid In Capital	\$ 501,940.17	\$ (11,735.55)
2,600,000 issued and outstanding at par value		
Preferred Series A, 25,000,000 Authorized		
250,000,000 issued and outstanding at par		
Retained Earnings	\$ (505,925.21)	\$ -
Net Income	\$ (108,955.31)	\$ (12,912.59)
Total Equity	<u>\$ (112,940.35)</u>	<u>\$ (24,648.14)</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 12,372.89</u></u>	<u><u>\$ 351.86</u></u>

INCOME STATEMENTS (UNAUDITED)

	CONSOL	BEST TRAVEL
	Jan - Dec 06	Jan - Mar 07
Ordinary Income/Expense		
Income		
4000 · Gross Revenues	\$ 16,341.84	
4090 · Misc Revenues	\$ -	\$ 28,694.44
Total 4000 · Gross Revenues	\$ 16,341.84	\$ 28,694.44
Total Income	\$ 16,341.84	\$ 28,694.44
Gross Profit	\$ 16,341.84	\$ 28,694.44
Expense		
6020 · Advertising & Promotion	\$ 703.75	\$ 53.50
6040 · Auto Expense	\$ 9,486.85	\$ 12,742.81
6100 · Bank & Payroll Fees	\$ 190.61	\$ 760.43
6160 · Compensation-Officer's	\$ 6,049.85	\$ -
6180 · Compensation-Other	\$ 17,587.67	\$ -
6190 · Contract Labor	\$ 1,000.00	\$ 16,020.00
6220 · Dues and Subscriptions	\$ 268.32	\$ 2,500.00
6300 · Internet Expenses	\$ 2,583.05	\$ 651.54
6320 · Licenses and Permits	\$ 7,223.07	\$ 1,188.56
6340 · Meals & Entertainment	\$ 3,885.20	\$ 2,119.68
6360 · Miscellaneous	\$ 2,298.14	\$ 1,295.62
6380 · Office Expenses	\$ 13,543.31	\$ 3,139.01
6420 · Postage and Delivery	\$ 1,179.09	\$ 539.88
6460 · Professional Fees	\$ 41,995.52	\$ -
6500 · Rents	\$ 8,889.22	\$ 596.00
6550 · Taxes		
6551 · Taxes-Employer Payroll Taxes	\$ 2,177.95	\$ -
6553 · Taxes-Other	\$ -	\$ -
Total 6550 · Taxes	\$ 2,177.95	\$ -
6580 · Travel Expenses	\$ 6,235.56	
Total Expense	\$ 125,297.15	\$ 41,607.03
Net Ordinary Income	\$ (108,955.31)	\$ (12,912.59)
Net Income	\$ (108,955.31)	\$ (12,912.59)

**BEST RATE TRAVEL, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM JANUARY 1, 2006 TO DECEMBER 31, 2006**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ORGANIZATION

(A) Organization

E Mobile Information Technologies, Inc. (“EMobile”) was incorporated in the state of Nevada on March 20, 2000. CHL Technologies, Inc. (“CHL”) a wholly owned subsidiary located in Nanjing, operates the production and on-line distribution of computer software, and provides value-added services for mobile users in the People’s Republic of China (PRC) market. RFTune, Inc. a wholly owned subsidiary located in Ontario, Canada, operates as a fables radio frequency integrated circuit manufacturing company. It offers wireless system, chip design, and integrated circuits for the 802.11/Wi-Fi market. Best Rate Travel, Inc. (“BTVL”) a wholly owned subsidiary located in Boca Raton, Florida, delivers clients everything they need for researching, planning, purchasing a trip, and post-sale support via mobile devices, Internet and traditional brick and mortar offerings.

(B) Principles of Consolidation

The accompanying consolidated financial statements include the accounts of E Mobile Technologies, Inc., and its wholly owned subsidiaries CHL Technologies, Inc., Best Rate Travel USA, Inc. and RFTune, Inc. (collectively, the “Company”). All significant inter-company accounts and transactions have been eliminated in consolidation.

(C) Basis Of Presentation

The accompanying consolidated financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”).

(D) Use of Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates.

(E) Cash

Cash includes cash on deposit at financial institutions.

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(F) Fair Value of Financial Instruments

Statement of Financial Accounting Standards (“SFAS”) No. 107, “Disclosures about Fair Value of Financial Instruments”, requires disclosures of information about the fair value of certain financial instruments for which it is practicable to estimate the value. For purposes of this disclosure, the fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties other than in a forced sale or liquidation.

The carrying amounts of the Company’s other receivables and prepaid expenses and accounts payable and accrued expenses, approximate fair value due to the relatively short term nature of these instruments.

(G) Earnings (Loss) Per Share

Net income (loss) per common share is computed based on the weighted average common stock issued and to be issued and dilutive common stock equivalents outstanding during the period as defined by SFAS No. 128, “Earnings Per Share”.

Computing earnings per share would be very difficult since the company has generated little or no revenue from its research and development activities.

(H) Property and Equipment

Although the company does not have property and equipment now, property and equipment are stated at cost less accumulated depreciation. Expenditures for maintenance and repairs that do not extend the useful life of the asset are charged to expense as incurred. Depreciation is provided using the straight-line method over the estimated useful lives of the assets of five years.

(I) Foreign Currency Translation

The accompanying consolidated financial statements are presented in United States dollars. No revenues were reported for foreign subsidiaries. Amounts transferred out of the US were applied towards salaries.

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(J) Income Taxes

The Company accounts for income tax using SFAS No. 109, "Accounting for Income Taxes". SFAS No. 109 requires an asset and liability approach and allows for recognition of deferred tax benefits in future years. Under the asset and liability approach, deferred taxes are provided for the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. A valuation allowance is provided for deferred tax assets if it is more likely than not these items will either expire before the Company is able to realize their benefits, or that future utilization is uncertain.

(K) Comprehensive Income

SFAS No. 130, "Reporting Comprehensive Income", established standards for the reporting and display of comprehensive income, its components and accumulated balances in a full set of general purpose financial statements. SFAS No. 130 defines comprehensive income to include all changes in equity except those resulting from investments by owners and distributions to owners. Among other disclosures, SFAS No. 130 requires that all items that are required to be recognized under current accounting standards as components of comprehensive income be reported in a financial statement that is presented with the same prominence as other financial statements. The implementation of the above provisions is not expected to have a significant effect on the Company's consolidated financial statement presentation or disclosure.

(L) Recent Accounting Pronouncements

In January 2003, (as revised in December 2003) The Financial Accounting Standards Board (“FASB”) issued Interpretation No. 46, “*Consolidation of Variable Interest Entities*”, an interpretation of Accounting Research Bulletin (“ARB”) No. 51, “Consolidated Financial Statements”. Interpretation No. 46 addresses consolidation by business enterprises of variable interest entities, which have one or both of the following characteristics: (i) the equity investment at risk is not sufficient to permit the entity to finance its activities without additional subordinated support from other parties, which is provided through other interest that will absorb some or all of the expected losses of the entity; (ii) the equity investors lack one or more of the following essential characteristics of a controlling financial interest: the direct or indirect ability to make decisions about the entities activities through voting rights or similar rights; or the obligation to absorb the expected losses of the entity if they occur, which makes it possible for the entity to finance its activities; the right to receive the expected residual

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returns of the entity if they occur, which is the compensation for the risk of absorbing the expected losses.

Interpretation No. 46, as revised, also requires expanded disclosures by the primary beneficiary (as defined) of a variable interest entity and by an enterprise that holds a significant variable interest in a variable interest entity but is not the primary beneficiary. Interpretation No. 46, as revised, applies to small business issuers no later than the end of the first reporting period that ends after December 15, 2004. This effective date includes those entities to which Interpretation 46 had previously been applied. However, prior to the required application of Interpretation No. 46, a public entity that is a small business issuer shall apply Interpretation 46 or this Interpretation to those entities that are considered to be special-purpose entities no later than as of the end of the first reporting period that ends after December 15, 2003.

Interpretation No. 46 may be applied prospectively with a cumulative-effect adjustment as of the date on which it is first applied or by restating previously issued financial statements for one or more years with a cumulative-effect adjustment as of the beginning of the first year restated.

In May 2003, the FASB issued SFAS No. 150, "Accounting For Certain Financial Instruments with Characteristics of both Liabilities and Equity". SFAS No. 150 changes the accounting for certain financial instruments with characteristics of both liabilities and equity that, under previous pronouncements, issuers could account for as equity. The new accounting guidance contained in SFAS No. 150 requires that those instruments be classified as liabilities in the balance sheet.

SFAS No. 150 affects the issuer's accounting for three types of freestanding financial instruments. One type is mandatory redeemable shares, which the issuing company is obligated to buy back in exchange for cash or other assets. A second type includes put options and forward purchase contracts, which involve instruments that do or may require the issuer to buy back some of its shares in exchange for cash or other assets.

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The third type of instruments that are liabilities under this Statement is obligations that can be settled with shares, the monetary value of which is fixed, tied solely or predominantly to a variable such as a market index, or varies inversely with the value of the issuers' shares. SFAS No. 150 does not apply to features embedded in a financial instrument that is not a derivative in its entirety.

Most of the provisions of Statement 150 are consistent with the existing definition of liabilities in FASB Concepts Statement No. 6, "Elements of Financial Statements". The remaining provisions of this Statement are consistent with the FASB's proposal to revise that definition to encompass certain obligations that a reporting entity can or must settle by issuing its own shares. This Statement shall be effective for financial instruments entered into or modified after May 31, 2003 and otherwise shall be effective at the beginning of the first interim period beginning after June 15, 2003, except for mandatory redeemable financial instruments of a non-public entity, as to which the effective date is for fiscal periods beginning after December 15, 2004. The implementation of the above provisions is not expected to have a significant effect on the Company's consolidated financial statement presentation or disclosure.

NOTE 2 INCOME TAXES

(A) Corporation Income Tax ("CIT")

In accordance with the relevant tax laws and regulations of PRC, Kilo corporate income tax rate is 33%.

Income tax expense for the period from January 1, 2006 through December 31, 2006 is estimated to be \$0 because the Company has incurred losses since inception.

(B) Value added tax ("VAT")

In accordance with the relevant tax laws in the PRC, the VAT rate for sales is 4%. VAT is levied at 4% on the invoiced value of sales and is payable by the purchaser. The Company is required to remit the VAT it collects to the tax authority.

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NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of December 31, 2006:

	<u>2006</u>
Office equipment	4,866
Less : Accumulated depreciation	210
Net Book Value	4,656

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Depreciation expense for the period from January 1, 2006 to December 31, 2006 was \$210.

NOTE 4 COMMITMENTS AND CONTINGENCIES

As of December 31, 2006, the future minimum lease payments for the operating leases are as follows:

AMOUNT

2005 8,054

2006 15,111

2007 15,111

2008 15,111

2009 15,111

& thereafter

Total \$ 68,498

NOTE 5 STOCKHOLDERS' EQUITY

On March 1, 2006, there was an Acquisition Agreement executed by Dr. Nan Hu, then CEO, to purchase a 25% interest in Best Rate Travel USA, Inc. On March 27, 2006, E Mobile Information Technologies, Inc. shareholders approved the purchase of the remaining 75% of Best Rate Travel USA, Inc. for a total of 100,180,733 post split shares and ratified the reorganization plan, which included a 30:1 reverse split. Additionally, the previous management agreed to effectively expedite audited financials to bring the company in compliance with its reporting requirements.

On March 14, 2006, the company verbally agreed to a settlement with creditor Mr. Rick May to convert the Company's debt of \$97,000 to equity. The company will issue 250,000 shares of common stock to Mr. Rick May, post split.

On September 25, 2006 Best Rate Travel effected a 1000:1 reverse split approved by over 50.5% of shareholder equity.

NOTE 6 AGREEMENTS

N/A

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NOTE 7 GOING CONCERN

The accompanying consolidated financial statements have been prepared on the basis that the Company will continue as a going concern which assumes the realization of assets and settlement of liabilities in the normal course of business. Since its inception, the Company has been engaged in organizational and pre-operating activities. Further, the Company has generated no revenues and has incurred a net loss of \$ 108,955.31 and has a cash flow from operating activities of \$12,372.89 for the period ended December 31, 2006. Continuation of the Company's existence is dependent upon its ability to obtain additional capital and sustain profitable operations. The uncertainty related to these conditions raises substantial doubt about the Company's ability to continue as going concern. The accompanying consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

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NOTE 8 Executive Analysis and Disclosure Statements

The capital investment thru this reporting period was \$505,925.21 (item 3010 of the Balance Sheet), of which, all monies were exhausted by the previous E Mobile management. To-date we can report that a significant portion of the funds raised prior to March, 2006 was consumed by accrued salaries \$297,451.86 (please refer to items 6160, 6180 and 6190 in the income statement). The remainder was applied to operations, marketing and professional fees.

New E Mobile management's objective is to present an unaudited assessment of the company's financial status. Other documentation herewith is needed to comply with audited statements.

Requirements for audited financials:

- a. Update Tax filings in the US and Canada. We have been working with the IRS since April 5, 2006. We estimate that the penalties will not exceed \$1,500.00 USD.
- b. Properly record Inter-company transfers to subsidiaries.
- c. Complete the implementation of proper accounting controls and procedures to create an audit trail for distribution of funds.
- d. Finalizing status of CHL. A dispute with former management resulted in a suspension of China operations.

The current E Mobile management has implemented proper accounting controls and has developed new banking relationships to enhanced the quality and significantly reduce the effort required to meet GAAP reporting requirements