**OTC Pink Basic Disclosure Guidelines**

**1) Name of the issuer and its predecessors (if any)**

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

Valentine Mark Corporation, Inc. as of March 2015
London Pacific & Partners Inc. as of October 2009

**2) Address of the issuer's principal executive offices**

Company Headquarters
Address 1: 55 W. 47 South
Address 2: Suite 425
Address 3: New York, NY 10036
Phone: _____
Email: _____
Website(s): _____

IR Contact
Address 1: N/A
Address 2: _____
Address 3: _____
Phone: _____
Email: _____
Website(s): _____

**3) Security Information**

Trading Symbol: VTMC
Exact title and class of securities outstanding: Common Stock
CUSIP: 91912R 106
Par or Stated Value: .001
Total shares authorized: 200,000,000 as of: 12/31/15
Total shares outstanding: 195,864 as of: 12/31/15

Additional class of securities (if necessary):
Trading Symbol: N/A
Exact title and class of securities outstanding: Preferred Stock
CUSIP: N/A
Par or Stated Value: .001
Total shares authorized: 10,000,000 as of: 12/31/15
Total shares outstanding: 3,000,000 as of: 12/31/15

Transfer Agent
Name: Colonial Stock Transfer Co., Inc.
Address 1: 66 Exchange Pl.
Address 2: 1st Floor
Address 3: Salt Lake City, UT 84111
Phone: 801-355-6505
Is the Transfer Agent registered under the Exchange Act?* Yes: ☒ No: ☐

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security:

None

Describe any trading suspension orders issued by the SEC in the past 12 months.

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

On March 30, 2015, the Company affected a 1,000:1 reverse stock split, which reduced the number of issued and outstanding shares from 195,852,209 to 195,864. At the same time, the Company charged its name to Valentine Mark Corporation and changed its ticker symbol to VTMC.

**4) Issuance History**

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

A. The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);

None

B. Any jurisdictions where the offering was registered or qualified;

N/A

C. The number of shares offered;

N/A

D. The number of shares sold;

N/A

E. The price at which the shares were offered, and the amount actually paid to the issuer;

N/A

F. The trading status of the shares; and

N/A

G. Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

N/A

**5) Financial Statements**

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

A. Balance sheet;
B. Statement of income;
C. Statement of cash flows;
D. Financial notes; and
E. Audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otciq.com in the field below.

**Financial statement for the fiscal years ended December 31, 2015 and 2014 are included herewith.**

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

**6) Describe the Issuer's Business, Products and Services**

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

A. a description of the issuer's business operations;

The company has been in the business of providing unique operational strategic and financial services to the healthcare hospitality and financial services industries.

B. Date and State (or Jurisdiction) of Incorporation:

Aug 7, 1968, Delaware

C. the issuer's primary and secondary SIC Codes;

N/A

D. the issuer's fiscal year end date;

December 31

E. principal products or services, and their markets;

See A above

**7) Describe the Issuer's Facilities**

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Company currently leases 1,500 square feet of office space at the address provided above. The cost of the lease is $1,500 per month and there is currently one (1) year left on the lease, which can be extended for an additional five (5) years.

**8) Officers, Directors, and Control Persons**

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

A. Names of Officers, Directors, and Control Persons. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

Officers

Deepak Kavadia: Chief Executive officer and Chairman of the Board of Directors
55 W. 47 South
Suite 425
New York, NY 10036

Surbhi Kavadia: (55.96% shareholder) Secretary member of the Board of Directors
55 W. 47 South
Suite 425
New York, NY 10036

Control Persons

| | | |
|---|---|---|
| Eric Weissman<br>1054 S. Lajola Ave.<br>Los Angeles, CA 90035 | 45,841 | 23.41% |

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

   None.

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

   None.

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

   None.

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

   None.

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

| | | |
|---|---|---|
| Surbhi Kavadia<br>55 W. 47 South<br>Suite 425<br>New York, NY 10036 | 109,593 | 55.96% |
| Eric Weissman<br>1054 S. Lajola Ave.<br>Los Angeles, CA 90035 | 45,841 | 23.41% |

**9) Third Party Providers**

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

Legal Counsel
Name: W. Scott Lawler
Firm: Booth Udall Fuller PLC
Address 1: 1255 W. Rio Salado Pkwy, Suite 215
Address 2: Tempe, AZ 85281
Phone: 480-830-2700
Email: wsl@boothudall.com

Accountant or Auditor
Name: KB Park CPA
Firm: KB Park CPA
Address 1: 705 Grand Ave, Suite 201
Address 2: Ridgefield, NJ 07657
Phone: _____
Email: _____

Investor Relations Consultant
Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.
Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

**10) Issuer Certification**

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

I, Deepak Kavadia certify that:

1. I have reviewed this yearly disclosure statement of VTMC;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

February 11, 2016

/s/ Deepak Kavadia
Deepak Kavadia
CEO

## Valentine Mark Corporation

CONSOLIDATED BALANCE SHEET

As of Dec. 31, 2015

(UNAUDITED)

(Unit : USD)

| | |
|---|---|
| **ASSETS** | |
| **CURRENT ASSETS :** | |
| Cash and cash equivalents | 117,063 |
| Accountins receivable, net | 86,380 |
| **Total current assets** | 203,443 |
| **OTHER ASSETS :** | |
| Goodwill (Note 2) | 29,512,816 |
| Note receivable (Note 3) | 12,000 |
| Prepaid expenses | 165 |
| **Total other assets** | 29,524,981 |
| **TOTAL ASSETS** | **29,728,424** |
| **LIABILITIES AND STOCKHOLDERS' EQUITY** | |
| **CURRENT LIABILITIES :** | |
| Accounts payable | 465,675 |
| Accrued expenses (Note 4) | 511,113 |
| **Total current liabilities** | 976,788 |
| **STOCKHOLDERS' EQUITY :** | |
| Common stock (195,864 shares issued and outstanding) | 197,375 |
| Additional paid in capital | 29,644,384 |
| Retained earnings | (1,090,123) |
| **Total stockholders' equity** | 28,751,636 |
| **TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY** | **29,728,424** |

***Note** : The figures on the balance sheet comes from the financial statements as shown on Quarterly Disclosure Statements for the period ending Sep. 30, 2012.*
*The Management of the company will keep the book amount of each account until additional information on asset value including Goodwill is available. It means that the book value may be much higher than fair market value(FMV).*

## Valentine Mark Corporation

CONSOLIDATED STATEMENT OF OPERATIONS
Year Ended Dec. 31, 2015
(UNAUDITED)

| | (Unit : USD) |
|---|---|
| **REVENUES** | **0** |
| **OPERATING EXPENSES** | |
| Salaries, consulting and professional fees | 0 |
| Selling, general and administrative expenses | 0 |
| **Total operating expenses** | 0 |
| **CONSOLIDATED LOSS FROM OPERATIONS** | **0** |
| Interest expense | 0 |
| **CONSOLIDATED LOSS BEFORE INCOME TAXES** | **0** |
| Income tax expense | 0 |
| **CONSOLIDATED NET LOSS** | **0** |
| **RETAINED EARNINGS :** | |
| Beginning of period, Jan. 1 | (1,090,123) |
| Dividend | 0 |
| End of period, Dec. 31 | **(1,090,123)** |

***Note** : There was no business activity in 2015.*

## Valentine Mark Corporation

CONSOLIDATED STATEMENT OF CASH FLOWS

Year Ended Dec. 31, 2015

(UNAUDITED)

(Unit : USD)

| | | |
|---|---|---|
| **OPERATING ACTIVITIES :** | | |
| Consolidated net loss | 0 | |
| Adjusyments to reconcile net income to net cash provided by operating activities | | |
| Depreciation and armotization | 0 | |
| Changes in assets and liabilities | | |
| Accounts receivable | 0 | |
| Accounts payable and accrued expenses | 0 | |
| Net cash provided by operating activities | | 0 |
| **INVESTING ACTIVITIES :** | | |
| Purchases of fixed assets including intangibles | 0 | |
| Net cash provided by investing activities | | 0 |
| **FINANCING ACTIVITIES :** | | |
| Loan from bank | 0 | |
| Capital increase | 0 | |
| Net cash provided by financing activities | | 0 |
| **NET INCREASE IN CASH AND CASH EQUIVALENTS** | | **0** |
| **CASH AND CASH EQUIVALENTS** | | |
| Beginning of period, Jan. 1 | | 117,063 |
| End of period, Dec. 31 | | **117,063** |

***Note** : There was no business activity in 2015.*

**VALENTINE MARK CORPORATION**
**(Formerly London Pacific & Partners, Inc.)**
**NOTES TO FINANCIAL STATEMENTS**
**December 31, 2015**

## NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

London Pacific & Partners, Inc. (the "Company") was incorporated under the laws of the State of Delaware on August 7, 1968. On September 12, 2006 the Company changed its name from Latham Process Corp. to London & Pacific Healthcare, Inc. and then on October 9, 2009 changed its name to London Pacific & Partners, Inc. On February 12, 2015, the Company changed its name to Valentine Mark Corporation and conducted a 1 for 1,000 reverse split, which resulted in decreasing the number of issued and outstanding shares from 195,852,209 to 195,864 shares. Prior to the reorganization with London & Pacific Healthcare, LLC ("L&P"), a privately held Delaware corporation, on November 1, 2006, the Company had not commenced active business operations and was considered a development stage company.

The Company's primary business is providing unique operational, strategic, regulatory and financial services to organizations in the healthcare, hospitality and financial services industries.
The principal subsidiary undertakings of the Company are as follows:

| Name | Country of incorporation | Proportion of or registration issued shares held |
|---|---|---|
| London & Pacific Healthcare, LLC | U.S.A. | 100% |
| City & Westminster Advisers Limited | England and Wales | 100% |
| HealthSPAC, LLC | U.S.A. | 100% |
| London & Pacific Healthcare Ventures, LLC | U.S.A. | 64% |
| The Orthobiologic Institute, LLC | U.S.A. | 100% |
| London & Pacific Capital Advisors, LLC | U.S.A. | 100% |
| Acadia Group Advisors, Inc. | U.S.A. | 100% |
| YEN Healthcare Advisors Pvt. Ltd. | Mauritius | 100% |

### Accounting Method

The Company's consolidated financial statements are prepared using the accrual method of accounting. The Company has elected a December 31st year end.

### Accounts Receivable

Accounts receivable are recorded net of the allowance for doubtful accounts.

### Basic and Diluted Net Loss Per Share

| | September 30, 2012 |
|---|---|
| | |

| | |
|---|---|
| Basic net loss per share: | |
| Net Loss (numerator) | $-0- |
| Weighted Average Shares (denominator) | 195,930 |
| Per share amount | $0.0000 |
| | |

The basic loss per share of common stock is based on the weighted average number of shares issued and outstanding during the period of the financial statements. As of the fiscal year ended December 31, 2015, the Company has no potentially dilutive securities.

**Cash and Cash Equivalents**

Cash Equivalents include short-term, highly liquid investments with maturities of three months or less at the time of acquisition.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Goodwill**

Goodwill arising on consolidation represents the excess of the cost of acquisition over the Company's interest in the fair value of the identifiable assets and liabilities of a subsidiary, or jointly controlled entity at the date of acquisition.

**Revenue Recognition**

Revenue primarily consists of revenue from rendering services.

Sales of services are recognized in the accounting period in which there services are rendered, by reference to the stage of completion when this can be measure reliably. The stage of completion is determined based on surveys of work performed.

Sales are recognized when the following conditions have been satisfied:

a. The amount of revenue can be measured reliably
b. It is probable that the economic benefits associated with the transaction will flow to the entity
c. The cost incurred or to be incurred in respect of the transaction can be measured reliably
d. The stage of completion of the transaction at the balance sheet date can be measured reliably

**Provision for Taxes**

The Company accounts for income taxes under the provisions of Statement of Financial Accounting Standards (SFAS) No. 109, Accounting for Income Taxes, using the liability method. The estimated future tax effect of differences between the basis in assets and liabilities for tax and accounting purposes is accounted for as deferred taxes. In accordance with the provisions of SFAS No. 109, a valuation allowance would be established to reduce

deferred tax assets if it were more likely than not that all or some portion, of such deferred tax assets would not be realized. A full allowance against deferred tax assets was provided as of December 31, 2015.

**NOTE 2 - GOODWILL**

### (a) Acquisition of London & Pacific Healthcare, LLC

On November 1, 2006 the Company acquired the entire members units of London & Pacific Healthcare, LLC. Total consideration for the acquisition was $17,500,000. The book values of the identifiable assets and liabilities acquired and their provisional fair values to the Company on the date of acquisition totaled $(78,476) creating goodwill on the transaction of $17,578,476.

### (b) Acquisition of City & Westminster Advisers Limited

On April 26, 2007 the Company acquired the entire share capital of City & Westminster Advisers Limited. Total consideration including deferred consideration payments which have been accrued at the balance sheet date totaled $10,200,000 which is also the goodwill on the transaction.

### (c) Acquisition of London & Pacific Capital Advisors, LLC

On July 15, 2008 the Company acquired the entire members units of London & Pacific Capital Advisors, LLC. Total consideration for the acquisition was $136,105. The book values of the identifiable assets and liabilities acquired and their provisional fair values to the Company on the date of acquisition totaled $(143,170) creating goodwill on the transaction of $279,275.

### (d) Acquisition of YEN Healthcare Advisors Pvt. Ltd.

On June 24, 2009 the Company acquired the entire share capital of YEN Healthcare Advisors Pvt. Ltd. Total consideration for the acquisition including deferred consideration payments, which have been accrued at the balance sheet date, totaled $83,070 which is also the goodwill on the transaction.

### (e) Acquisition of Harrell Hospitality Group, LLC Operating Agreement

On July 20, 2009 the Company acquired an operating agreement with Harrell Hospitality Group, LLC. Total consideration for the acquisition including deferred consideration payments, which have been accrued at the balance sheet, totaled $500,000 which is also the goodwill on the transaction.

### (f) Acquisition of Acadia Group Advisors, Inc.

On August 11, 2009 the Company acquired the entire share capital of Acadia Group Advisors, Inc. Total consideration for the acquisition was $1,200,000, which is also the goodwill on the transaction.

**NOTE 3 - NOTES RECEIVABLE**

| | |
|---|---|
| Note receivable from seller of membership interest in Ambulatory Surgical Group LLC | $12,000 |

**NOTE 4 - ACCRUED EXPENSES**

Accrued expenses consist of professional fees incurred in the pursuit of the acquisition of a regional healthcare system in Brazil, as well as professional fees incurred in connection to revenue earned by London Pacific Capital Advisors.

**NOTE 5 - SUBSEQUENT EVENTS**

The Company has evaluated subsequent events from the balance sheet date through the issue date of the financial statements and has determined there are no events that would have a material impact on the financial statements.