Valentine Mark Corporation

REORGANIZED BALANCE SHEET As of Dec.31, 2016

(UNAUDITED)

	(Unit: USD)
ASSETS	
CURRENT ASSETS :	
Cash and cash equivalents	3,244
Accounts receivable, net	67,460
Inventory	52,700
Loan receivable	125,000
Total current assets	**248,404**
OTHER ASSETS	
Equipment, furniture and fixture	12,750
(Accumulated depreciation)	(10,705)
Total other assets	
2,045	
TOTAL ASSETS	**250,449**
LIABILITIES AND STOCKHOLDERS' EQUITY	
CURRENT LIABILITIES :	
Accounts payable	146,857
Accrued expenses and taxes payable	O
Loan from shareholder	150,000
Total current liabilities	**296,857**
STOCKHOLDERS' EQUITY:	
Common stock (300 million shares authorized and 215,224,593 shares issued and outstanding) ,	10,000
Retained earnings	(56,408)
Total stockholders' equity	(46,408)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	**250,449**

The accompanying notes are an integral part of these financial statements

Valentine Mark Corporation

REORGANIZED STATEMENT OF OPERATIONS

Three Month Period Ended Dec. 31, 2016

(UNAUDITED)

REVENUES	**1**42,458
COST OF GOODS SOLD	159,738
Gross Profit	(17,280)
OPERATING EXPENSES	**15,462**
INCOME FROM OPERATIONS	**(32,742)**
PROVISION FOR INCOME TAXES	
Current	0
Deferred	0
Total income taxes **0**	
NET INCOME	**(32,742)**
RETAINED EARNINGS:	
End of period, Dec. 31	**(56,408)**

The accompanying notes are an integral part of these financial statements.

Valentine Mark Corporation

REORGANIZED STATEMENT OF CASH FLOWS

Three Month Period Ended Dec. 31, 2016

(UNAUDITED)

		(Unit : USD)
OPERATING ACTIVITIES :		
Net income	(32,742)	
Adjustments to reconcile net income to net cash provided		
by operating activities		
Depreciation and amortization	380	
Changes in assets and liabilities		
Accounts receivable	(67,460)	
Inventory net	(52,700)	
Loan receivable	(125,000)	
Book reorg. adjustment	781,166	
Accounts payable	(146,857)	
Accrued expenses and taxes payable	(511,113)	
Net cash provided by operating activities		(154,326)
INVESTING ACTIVITIES :		
Purchases of fixed assets	(2,045)	
Net cash provided by investing activities		(2,045)
FINANCING ACTIVITIES:		
Loan from shareholder	150,000	
Net cash provided by financing activities		150,000
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(6,371)**
CASH AND CASH EQUIVALENTS		
Beginning of period, October, 01		
1 End of period, Dec. 31		

The accompanying notes are an integral part of these financial statements.

Valentine Mark Corporation

Notes to the Financial Statements

NOTE 1 : ORGANIZATION

Valentine Mark Corporation (the Company) was acquired by Clear Trade Incorporated, a private New Jersey company, for reverse merger purpose on Apr. 1, 2016. Just before the reverse merger, the Company made a whole write off of valueless assets, liabilities and equity account for fresh start as a new entity. Effective From Apr. 1, 2016, the Company started import, export and trading of precious metals and natural resources as Clear Trade Incorporated had done before the reverse merger.

NOTE 2 : SIGNIFICANT ACCOUNTING POLICIES :

Inventories: Inventories are stated at the lower of cost (first-in, first-out basis) or market.

Property and equipment: Property and equipments are stated at cost and depreciated primarily on a MACRS over estimated useful lives as follow :

Equipment	7 years
Furniture & fixture	7 Years

Use of estimates : The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect amounts reported in the financial statements. Actual results could differ from those estimates.

Cash equivalents: The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents, if any.

NOTE 3 : NUMBER OF SHARES

The total authorized number of shares is 300,000,000.

215,224,593 shares are issued and Outstanding.

Note 4: Due to US Elections sale for this quarter is slow and outstanding orders and delivery is postponed. Company is planning to relaunch its Kickstarter campaign with new look and with new team by the end of February authorising to raise funds and market exposure . Company has hired new executives to promote its patented products with major Retailers. Huge product enquiries and promotions will allow our patented products to reach to majors and online retailers. Company is planning to hire more professionals and new Investment advisors for further Capital Raise and increase its working capital.

Note 5: Company has also interest in Real estate Investments that could generate substantial returns for the investments made on secured basis over the years.