

Valentine Mark Corporation

(UNAUDITED)

BALANCE SHEET

(As of Dec. 31, 2018)

	(Unit : USD)
<u>ASSETS</u>	
CURRENT ASSETS :	
Cash and cash equivalents	6,347
Accounts receivable	391,359
Inventory	43,250
Loan receivable	0
Total current assets	440,956
EQUIPMENT, FURNITURE & FIXTURE	
12,750	
(Accumulated depreciation)	(11,819)
Total fixed assets	931
TOTAL ASSETS	\$441,887
<u>LIABILITIES AND STOCKHOLDER'S EQUITY</u>	
LIABILITIES :	
Accounts payable	384,158
Accrued and other expense	0
Loan from shareholder	216,085
Total current liabilities	600,243
STOCKHOLDER'S EQUITY :	
Common stock (300 million shares authorized, and 215,224,593 shares issued and outstanding)	215,225
Retained earnings	(373,581)
Total stockholder's equity	(158,356)
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY	441,887

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STATEMENT OF INCOME AND RETAINED EARNINGS

(Three Month Period Ended Dec. 31, 2018)

		(Unit : USD)
NET SALES		1,756,213
COST OF GOODS SOLD		<u>1,783,315</u>
Gross Profit		(27,102)
OPERATING EXPENSES		<u>14,612</u>
INCOME FROM OPERATIONS		(41,714)
PROVISION FOR INCOME TAXES		
Current		0
Deferred		<u>0</u>
Total income taxes		0
NET INCOME		<u><u>(41,714)</u></u>
RETAINED EARNINGS :		
Beginning of period, Oct. 1		(331,867)
Dividend		<u>0</u>
End of period, Dec. 31		<u><u>(373,581)</u></u>

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STATEMENT OF CASH FLOWS

(Three Month Period Ended Dec. 31, 2018)

		(Unit : USD)
OPERATING ACTIVITIES :		
Net income	(41,714)	
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	557	
Changes in assets and liabilities		
Accounts receivable	(343,599)	
Inventory	(18,450)	
Loan receivable	100,000	
Accounts payable	205,863	
Accrued and other expenses	0	
Net cash provided by operating activities		(97,343)
INVESTING ACTIVITIES :		
Purchases of fixed assets	0	
Net cash provided by investing activities		0
FINANCING ACTIVITIES :		
Loan from shareholder	76,085	
Net cash provided by financing activities		76,085
NET INCREASE IN CASH AND CASH EQUIVALENTS		(21,258)
CASH AND CASH EQUIVALENTS		
Beginning of period, Oct. 1		27,605
End of period, Dec. 31		6,347

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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
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Furniture & fixture	7 Years
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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: Sale for this quarter is steady,outstanding orders and delivery is expected to rise . Company is planning to launch its patented Products on online sites like Amazon and Ebay with new look and with new team authorising to raise funds and market exposure . Company is looking to hire new employees 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 professionals and new Investment advisors for further Capital Raise and increase its working capital.

Note 5: Company has also interest in Real estate Investments and would be doing Reg A+ offering Document for Patented Products Launching and Real Estate Investments that could generate substantial returns for the investments made on secured basis over the years.

Note 6: Company is also planning to be fully Reporting in near future.