

**SOHM INC.**

**FINANCIAL REPORT**

**FOR THE QUARTER ENDED**

**March 31, 2014**

**SOHM INC.  
FINANCIAL REPORT  
FOR THE QUARTER ENDED  
March 31, 2014**

**Item 1: Exact name of the issuer and the address of its principal executive offices.**

**Name of the Isser:** SOHM, Inc.

**Principal Executive offices:** 6920 Knott Avenue, Suite A-C,  
Buena Park, CA 90621 USA

Telephone: (714) 522-6700  
Facsimile: (714) 523-4329  
Web site: [www.sohm.com](http://www.sohm.com)

**Investor Relations's Officer:** N/A

**Investor Relations's Office:** SOHM Inc.  
6920 Knott Ave Suite A-C  
Buena Park, CA 90621

**Investor Relations's Telephone:** 714-522-6700  
**Investor Relations's Fax:** 714-523-4329  
**Investor Relations's Email:** [IR@sohm.com](mailto:IR@sohm.com)

**Item 2 Shares outstanding.**

The following table sets forth information concerning the equity securities of SOHM, Inc. as of March 31, 2014:

<b>SECURITIES AUTHORIZED AND OUTSTANDING Class</b>	<b>As of</b>	<b>Number of Shares Authorized</b>	<b>Number of Shares Outstanding</b>	<b>Freely Tradable Shares (public float)</b>	<b>Total Number of Beneficial Shareholders (1)</b>	<b>Total Number of Shareholders of Record</b>
Common	Mar 31, 2014	1,000,000,000	534,230,020	127,641,159	1760	1760
Preferred	Mar 31, 2014	100	51	None	1	1

**SOHM, INC.**  
**YEARLY REPORT**  
**FOR THE QUARTER ENDED March 31, 2014**  
**BALANCE SHEET**  
**As of March 31, 2014 and December 31, 2013**  
**(Unaudited)**

LIABILITIES AND STOCKHOLDERS' EQUITY	As of March 31 2014	As of December 31 2013
<b>CURRENT LIABILITIES</b>		
Payables	954,031	903,027
Loan Payable and other current liabilities	-	-
Accrued Payroll liabilities	387,454	237,660
Total Current Liabilities	<b>1,341,485</b>	<b>1,140,687</b>
<b>LONG TERM NOTES PAYABLE</b>	1,813,176	953,725
<b>LOAN PAYABLE TO BANK &amp; OTHERS</b>	1,681,094	1,516,483
Total Liabilities	<b>4,835,755</b>	<b>3,610,895</b>
<b>STOCKHOLDERS' EQUITY</b>		
Common Stock, authorized 1,000,000,000 shares of stock, 496,063,353 issued and outstanding at March 31, 2014 and 534,230,020 issued and outstanding at December 31, 2013 par value \$0.001 per share and Preferred Stock authorized 100 share of stock, 51 issued and outstanding at March 31, 2014 par value \$0.001 per share	3,783,426	3,249,196
Additional Paid in Capital		
Subscribed Shares		
Retained Earnings (Loss)	(5,009,898)	(4,977,426)
Total Stockholders' Equity	<b>(1,2268,472)</b>	<b>(1,728,230)</b>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>	<b>3,609,284</b>	<b>2,907,919</b>

**SOHM, INC.**  
**BALANCE SHEET**  
**as of March 31, 2014 and December 31, 2013**  
**(Unaudited)**

ASSETS

	As of March 31 2014	As of December 31 2013
<b>CURRENT ASSETS</b>		
Cash	5,149	10,750
Trade Receivables	525,398	573,799
Loans and Advances	216,114	223,705
Inventory	629,889	419,382
	<hr/>	<hr/>
Total Current Assets	<b>1,376,550</b>	<b>1,277,636</b>
	<hr/>	<hr/>
<b>PROPERTY &amp; EQUIPMENT, net</b>	<b>1,698,054</b>	<b>1,680,283</b>
	<hr/>	<hr/>
<b>OTHER ASSETS</b>		
Subscribed Shares Note	534,230	-
Prepaid Expenses	-	-
	<hr/>	<hr/>
Total Other Assets	534,230	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>3,609,284</b>	<b>2,907,919</b>
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**SOHM, INC.**  
**STATEMENT OF OPERATIONS / Income Statement**  
**as of March 31, 2014 and December 31, 2013**  
**(Unaudited)**

	1st Quarter	Year	For the year
	Jan 1, 2014	To	Ended
	Mar. 31, 2013	Date	December 31,
		Mar. 31, 2013	2013
<b>INCOME</b>			
Revenue	504,785	504,785	1,959,891
Total Revenue	<u>504,785</u>	<u>504,785</u>	<u>1,959,891</u>
<b>COST OF SALES</b>			
Cost of Goods Sold	251,004	251,004	1,460,261
Total Cost of Sales	<u>251,004</u>	<u>251,004</u>	<u>1,460,261</u>
Gross Profit	<u>253,781</u>	<u>253,781</u>	<u>499,629</u>
<b>EXPENSES</b>			
Sales and Marketing	14,192	14,192	179,003
General and Administrative	160,884	160,884	939,423
Research and Development	-	-	-
Depreciation Expense	49,584	49,584	200,087
Interest Expense	61,593	61,593	205,396
<b>Total Expense</b>	<u>286,253</u>	<u>286,253</u>	<u>1,523,910</u>
Net Loss before extraordinary			
Items	<u>(32,472)</u>	<u>(32,472)</u>	<u>(1,024,281)</u>
Extraordinary Items			
Loss before Provision for	-	-	
Income Taxes	-	-	
Provision for Income Taxes	<u>-</u>	<u>-</u>	
<b>NET INCOME (LOSS)</b>	<u><u>(32,472)</u></u>	<u><u>(32,472)</u></u>	<u><u>(1,024,281)</u></u>
Basic and Diluted Earnings			-
Earnings (Loss) per Common Share	<u>-</u>	<u>-</u>	
Basic and Diluted Weighted Average			
Number of Common Shares	<u>534,230,020</u>	<u>534,230,020</u>	<u>496,063,404</u>

**SOHM, INC.**  
**STATEMENT OF STOCKHOLDERS' EQUITY**  
**as of December 31, 2012 and September 30, 2013**  
**(Unaudited)**

	Common Stock		Additional	Stock	Accumulated	Total
	Shares	Amount	Paid in Capital	Subscribed	Deficit	Equity
Balance, December 31, 2004	-	-	4,200		(8,125)	(3,925)
Sales of Common Stock	260,000	260	12,740			13,000
Common Stock Issued for Conversion of LLC Interest	4,000,000	4,000	(4,200)			(200)
Common Stock Issued for Services Rendered	14,000,000	14,000	-			14,000
Deficit for year to date					(308,429)	(308,429)
Balance, December 31, 2005	18,260,000	18,260	12,740	0	(316,554)	(285,554)
Common Stock Issued for Special Interest	550,000	550	7,700			8,250
Common Stock Issued for Services Rendered	85,500,000	85,500	1,197,000			1,282,500
Common Stock Issued for Subscriber Shares Note	10,000,000			150,000		150,000
Deficit for year to date					(1,456,410)	(1,456,410)
Balance, December 31, 2006	114,310,000	104,310	1,217,440	150,000	(1,772,964)	(301,214)
Balance September 30, 2009	122,361,405	380,512	0	0	(757,645)	(377,133)
Balance December 31, 2009	237,125,016	890,972	0	0	(1,103,122)	(212,150)
Balance March 31, 2010	265,736,126	1,540,055	0	0	(1,711,599)	(171,544)
Balance June 30, 2010	271,343,626	1,575,982	0	0	(1,715,500)	(139,518)
Balance September 30 2010	283,168,626	1,750,590	0	0	(1,896,462)	(145,872)
Balance December 31 2010	329,107,088	2,059,946	0	0	(2,083,579)	(23,633)
Balance March 31 2011	333,107,088	2,059,946	0	0	(2,244,598)	(184,652)
Balance June 20, 2011	368,323,806	2,359,946	0	0	(2,522,128)	(164,182)
Balance Sept 30 2011	431,828,755	3,074,946	0	0	(2,580,349)	494,597
Balance December 31 2011	432,278,806	3,074,946	0	0	(2,632,569)	442,377
Balance December 31 2012	496,063,353	3,249,196	0	0	(3,953,145)	(703,949)
Balance March 31 2013	496,063,353	3,249,196	0	0	(4,189,077)	(939,881)
Balance June 30 2013	496,063,353	3,249,196	0	0	(4,537,458)	(1,288,262)
Balance September 30 2013	496,063,353	3,249,196	0	0	(4,978,399)	(1,729,203)
Balance March 31 2014	534,230,020	534,230	0	0	(5,009,898)	(1,226,472)

**SOHM, INC.**  
**STATEMENT OF CASH FLOWS**  
**as of March 31, 2014 and December 31, 2013**  
**(Unaudited)**

	For the Period	For the Year
	Ended	Ended
	March 31	December 31,
	2014	2013
<b>Cash Flows from</b>		
<b>Operating Activities</b>		
Net Income (Loss)	(32,472)	(1,024,280)
Adjustment to Retained Earnings	-	-
Accounts Receivable	48,401	(68,270)
Inventory	(210,507)	(253,260)
Loans and Advances	7,591	220,977
Accounts Payable	51,004	(59,320)
Loans Payable	(1,191)	-
Accrued Payroll liabilities	149,794	156,491
Current Liabilities-others	-	(23,619)
Depreciation Expense	49,584	200,087
Amortization Expense	-	-
Stock Issued for Services	-	-
Stock Issued for Special Interest	-	-
Stock Issued for Capital	-	-
	<b>62,204</b>	<b>(851,192)</b>
<b>Net Cash Provided by Operations</b>		
Cash Flows Used in Investing Activities		
Fixed Asset Purchase (Sale)	(67,805)	(1,285)
Other Assets	534,230	-
	<b>466,425</b>	<b>(1,285)</b>
<b>Net Cash Used for Investing</b>		
<b>Cash Flows from Financing</b>		
Notes Payable	-	680,669
Sales of Stock	-	-
Capital Contributions	-	-
Subscribed Shares Note	(534,230)	-
Special Interest	-	-
	<b>(534,230)</b>	<b>680,669</b>
<b>Cash Flows from Financing</b>		
Net Increase (Decrease) in Cash	(5,601)	(171,808)
Cash, Beginning of Period	10,750	182,558
Cash, End of Period	<b>5,149</b>	<b>10,750</b>

The accompanying notes are an integral part of these statements.

Twelve Months Ended December 31, 2008  
None

Twelve Months Ended December 31, 2009  
None

Schedule of Interest Paid

Twelve Months Ended December 31, 2010  
None

Twelve Months Ended December 31, 2011  
None

Schedule of Significant Non-Cash Transactions

Twelve Months Ended December 31, 2011  
None



**SOHM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013 and March 31, 2014**

NOTE 1. OVERVIEW OF OPERATIONS AND ACCOUNTING  
POLICIES

SOHM, Inc. is a generic pharmaceutical manufacturer that produces and markets generic drugs covering all major treatment categories. Global headquarters is located in North America with manufacturing sites in India. Generic pharmaceuticals are exported globally with a focus on distribution in emerging markets in Africa, Latin America, and Southeast Asia.

The Company's operations to date have included assembling its management, marketing and sales personnel, forming strategic relationships with vendors, securing financing and launching the initial purchases of tax lien certificates.

The accompanying financial statements include financial data such as assets, liabilities, profit and loss etc. of Sohm India Pvt. Ltd. India (100% stocks of Sohm India Pvt. Ltd. Have been held by the Company and its Directors)

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As reflected in the accompanying financial statements, the Company had negative cash flow from operations and incurred a net loss during the previous twenty-two months. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to achieve sufficient cash flow from operations or secure adequate future financing and be therefore unable to continue as a going concern.

In the opinion of management, the accompanying balance sheets and related statements of income, cash flows, and stockholders' equity include all adjustments necessary for their fair presentation in conformity with U.S. generally accepted accounting principles. Preparing financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, and expenses. Actual results may differ from these estimates. The information included in this Form 211-75c should be read in conjunction with Management's Discussion and Analysis and financial statements and notes thereto included. Certain reclassifications have been made for consistent presentation.

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#### Revenue Recognition

The Company generally recognizes revenue upon the accrual of interest earned on the tax lien certificates owned, as well as liquidating revenue from properties sold that the Company received through settlement of unredeemed tax lien certificates.

## Deferred Revenue

The deferred revenue shown in the balance sheet is the interest earned but not collected.

## Product Research and Development

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## Advertising, Sales & marketing

Advertising, sales & marketing costs are expensed as incurred. Advertising, sales & marketing expense totaled \$191,137 for the year-ended December 31, 2013 and for the Period ended March 31, 2014 totaled \$179,003.

The company implemented new distribution of product policy, where in super distributor have been replaced by CSA & CFA for effective and regulated sales.

## Inventory

Inventory is stated at the lower of cost or net realizable value. The method used for inventory is first-in first out. Inventory consists of Pharmaceutical products

## Property, Equipment and Patents

Equipment is depreciated using the federal tax method over the estimated useful lives, which range from two to seven years.

Fixed assets consist of the following:

	0/3/31/2014	12/31/2013
Fixed Assets	<u>1,913,893</u>	<u>1,748,088</u>
<b>Total fixed assets</b>	1,913,893	1,748,088
(Less)/Add: Accumulated depreciation and Amortization	<u>(233,610)</u>	<u>(49,584)</u>
<b>Net</b>	1,680,283	1,698,504

## Use of 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

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## Earnings per Share

The basic earnings (loss) per share is calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares during the year. The diluted earnings (loss) per share is calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt on equity.

The Company has no potentially dilutive securities outstanding at the end of the statement periods. Therefore, the basic and diluted earnings (loss) per share are presented on the face of the statement of operations as the same number.

### Stock Based Compensation

The Company accounts for its stock based compensation based upon provisions in SFAS No. 123, Accounting for Stock-Based Compensation. In this statement stock based compensation is divided into two general categories, based upon who the stock receiver is, namely, employees/directors and non-employees/directors. The employees/directors category is further divided based upon the particular stock issuance plan, namely compensatory and non-compensatory. Each of these divisions treats the stock issuance for accounting purposes in a specific manner. The employee/directors non-compensatory securities are recorded when the stock is sold at the sales price. The compensatory stock may be recorded in one of two different methods. Compensation is calculated and recorded either at the securities' fair value or intrinsic value. The Company has selected to utilize the fair value method for valuing and recording options.

### Note 2. NOTES PAYABLE AND CAPITAL LEASE OBLIGATIONS:

Notes payable and capital lease obligations consist of the following:

There are long term notes payable and the long –term portion.

	<b>For Period Ended</b>	
	03/31/2014	12/31/2013
Total Long Term Loan	682,448	910,652
Total Loan Payable to Bank & Others	1,618,427	1,904,140

Interest has not been accrued or Long term notes payable, Interest will be accounted for as and when paid.

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### Note 3. STOCKHOLDERS' EQUITY

#### Authorized Capital Stock

The Company has total authorized capital of 1,000,000,000 shares consisting of 1,000,000,000 shares of common stock, \$.001 par value per share and 100 preferred stock as of March 31, 2014. Of the 1,000,000,000 shares authorized 534,230,020 shares were issued and outstanding

as of March 31, 2014 and 496,063,404 shares were issued and outstanding on December 31, 2013 and of the 100 Preferred Shares authorized 51 shares were issued and outstanding as on March 31, 2014.

#### Stock Based Compensation Paid for Services of Non Employees

SFAS 123 provides that stock compensation paid to non employees be recorded with a value which is based upon the fair value of the services rendered or the stock given, whichever is more reliable. The common stock paid to non-employees was valued at the value of the stock issued. Below is a schedule which shows the common stock issued and the value of the services rendered for each of the period.

Period Ended	Shares Issued	Value
March 31, 2014	0	\$0
December 31, 2013	0	\$0
December 31, 2012	0	\$0
December 31, 2011	0	\$0
December 31, 2010	0	\$0

#### Note 4. INCOME TAXES:

The Company provides for income taxes under Statement of Financial Accounting Standards No. 109, *Accounting for Income Taxes*. SFAS No. 109 requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

SFAS No. 109 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. In the Company's opinion, it is uncertain whether they will generate sufficient taxable income in the future to fully utilize the net deferred tax asset. Accordingly, a valuation allowance equal to the deferred tax asset has been recorded. The total deferred tax asset is \$450,300, which is calculated by multiplying the minimum federal corporate income tax rates by the respective NOL carryforwards, (15%). The total valuation allowance is a comparable \$450,300.

The provision for income taxes is comprised of the net change in deferred taxes less the valuation account plus the current taxes payable as shown in the chart below.

	03/31/2014	12/31/13
Net change in deferred taxes plus valuation	0	0
Current taxes payable	0	0
Provision for Income Taxes	0	0

Below is a chart showing the federal net operating losses and the years in which they will expire.

Year	Amount	Expiration
2004	0	2024
2005	136,737	2025
2006	173,910	2026
2007	185,000	2027
2008	-	-
2009	567,232	2029
2010	980,457	2030
2011	548,990	2031
2012	1,131,326	2032
2013	1,404,786	2033
<b>Total NOL</b>	<b><u>2,592,356</u></b>	

Note 5. LEASES AND OTHER COMMITMENTS:

The following is a listing of the operating leases that the Company had as of the period end and the monthly charges associated with those leases. The office lease is a renewable lease with option to renew for the next two years starting on and ending each year on, for which a new option agreement to be signed 90 days in advance of expiration date, with a 5% increase or decrease based upon the fair market value determined by the increase or decrease in the prime rate. The office equipment is a fixed cost lease with staggered expiration dates five years from the date of agreement. The lease terms provide for a one dollar buyout option at the end of the lease for which management intends on exercising, such as making the lease a capital lease. The Capital lease is depreciated over the useful life of years

	03/31/2013	12/31/2013
Office rent	16,351.68	15764.88
Office Equipment	0	0
Total Monthly	16,351.68	15764.88

The monthly operating leases as of 03/31/2014 projected into the future for five years shows the following commitments:

	Year 1	Year 2	Year 3	Year 4	Year 5
Office Equipment	0	0	0	0	0
Real Estate	0	0	0	0	0
Total Yearly Leases	0	0	0	0	0

Note 6: GOING CONCERN

Listed below are some of the challenges which the Company is facing, and why these raise a question as to the Company's ability to continue as a going concern. Afterward, the explanation of the going concern problems, management's plans to turn the Company around are described.

#### Company's Challenges

The Company has survived only by raising funds. The Company must continue to raise funds in the near future to survive. Management has been successful in the past in raising these funds. There is no assurance that management can continue to find investors to cover the losses generated.

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#### Note 7. THE EFFECT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Below is a listing of the most recent accounting standards SFAS 142-144 and their effect on the Company.

#### SFAS 146 Accounting for Costs Associated with Exit or Disposal Activities

This statement requires companies to recognize costs associated with exit or disposal activities, other than SFAS 143 costs, when they are incurred rather than at the date of a commitment to an exit or disposal plan. Examples of these costs are lease termination costs, employee severance costs associated with restructuring, discontinued operation, plant closing, or other exit or disposal activity. This statement is effective after December 15, 2002.

#### SFAS 147 Acquisitions of Certain Financial Institutions – an amendment of FASB Statement No. 72 and 144 and FASB Interpretation No. 9

This statement makes the acquisition of financial institutions come under the statements 141 and 142 instead of statement 72, 144 and FASB Interpretation No. 9. This statement is applicable for acquisition on or after October 1, 2002.

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#### SFAS 148 Accounting for Stock-Based Compensation

This Statement amends FASB Statement No. 123, Accounting for Stock-Based Compensation, to provide alternative methods of transition for a voluntary change to the fair value based method of accounting for stock-based employee compensation. In addition, this Statement amends the disclosure requirements of Statement 123 to require prominent disclosures in both annual and interim financial statements about the method of accounting for stock-based employee compensation and the effect of the method used on reported results.

The adoption of these new Statements is not expected to have a material effect on the Company's financial position, results or operations, or cash flows.

#### Note 8. SEGMENT INFORMATION

Segment information is presented in accordance with SFAS 131, Disclosures about Segments of an Enterprise and Related Information. This standard is based on a management approach, which requires segmentation based upon the Company's internal organization and disclosure of revenue based upon internal accounting methods. Currently management divides revenue into two categories, earnings relative to tax lien certificates and real estate owned. To date, tax lien certificate earnings were \$2,316 and real estate owned earnings were \$0.

#### Note 9.COMPLIANCE WITH SARBANES-OXLEY ACT OF 2002

It is the intention of the Company's management to have its Board of Directors structured to comply with the Sarbanes-Oxley Act of 2002. The Company intends to attempt to attract potential independent directors to its board and to ask its shareholders to elect these potential directors at its next annual meeting. However, at this time, the Company's board of directors consists of four directors, all of which are insiders. At this time no directors are considered independent under the definitions of the Sarbanes-Oxley Act of 2002.

It should be noted that the Company may experience difficulties attracting independent directors because, at this time, it does not have Directors and Officers Liability Insurance in place.

In addition, the Company currently does not have in place an Audit Committee of the Board of Directors and therefore this committee does not currently comply with the Sarbanes-Oxley Act of 2002. The Sarbanes-Oxley Act of 2002 requires that the Audit Committee consist of three independent directors. Because the Board of Directors, as currently structured, does not have three independent directors, it is not feasible to structure the Audit Committee in compliance with the Sarbanes-Oxley Act of 2002. It is the intent of the Management of the Company to comply with the Sarbanes-Oxley Act of 2002 as it pertains to an Audit Committee as soon as it is practicable and independent directors can be attracted to the board. The due date set forth by the Securities and Exchange Commission for compliance was May 2004.

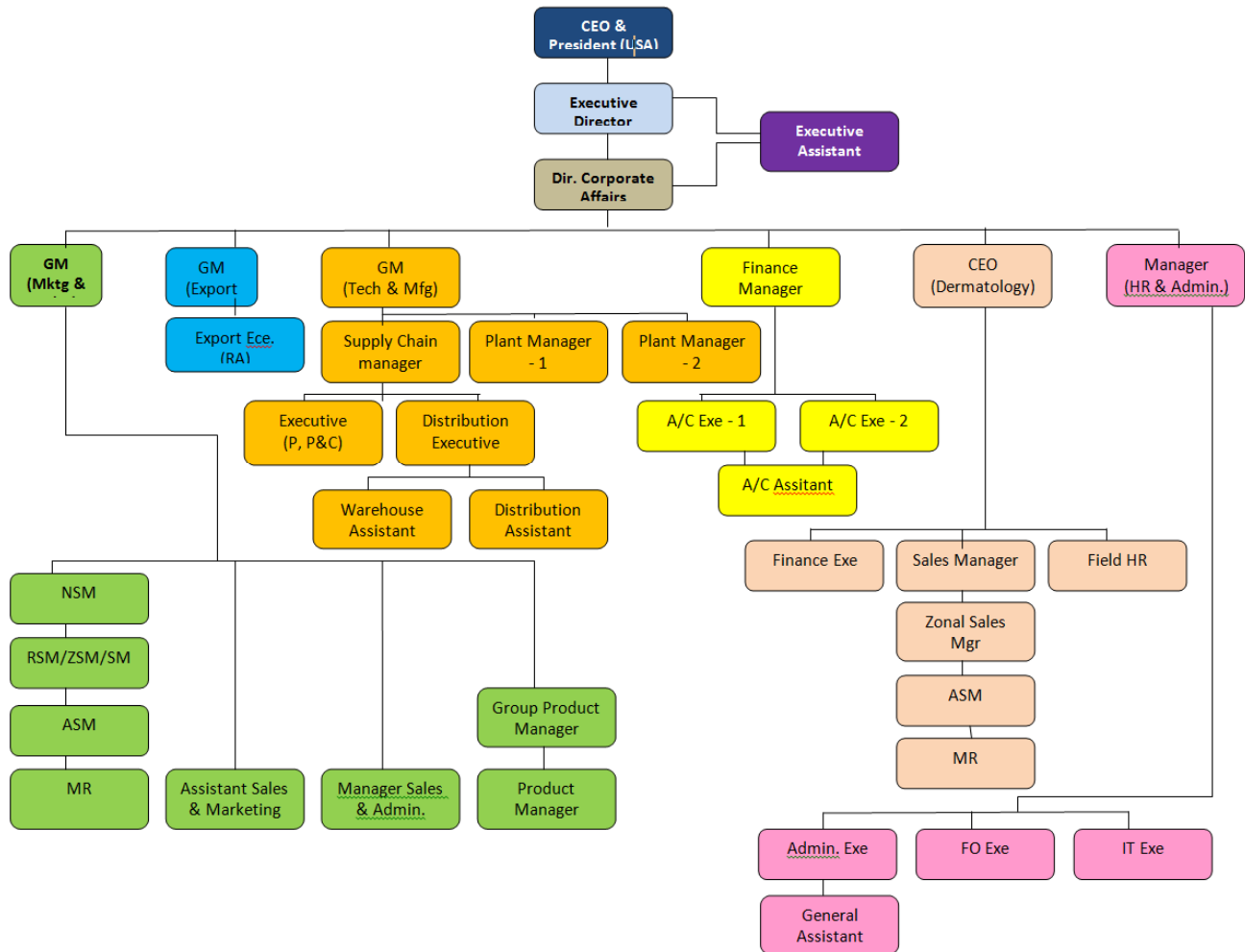
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#### **Item 4 Management's discussion and analysis or plan of operation.**

##### **Mission and Organizational Structure:**

Sohm, Inc. (SHMN) is a generic drug manufacturer that produces and markets generic drugs for all major treatment categories globally. The Company focuses on developing generic versions of brand-name products for which the patents are near expiration or expired. The Company competes on the basis of its low cost structure, aggressive growth, marketing strategy and focusing on underserved markets.

## Organization Structure



## Performance goals, Objectives and Results:

### Non-Infringement and Early Introduction

Sohm actively reviews pharmaceutical patents and seeks opportunities to introduce its generic products where the patents have expired or are invalid. The Company intends to pursue its aggressive growth strategy through strategic alliances. These partnerships will help the Company acquire rights to pharmaceuticals, resolve patent barriers to entry while sharing development costs. The business strategy puts emphasis on non-infringement of established brand name pharmaceuticals coupled with speed of filing.

### Low Cost Manufacturing Facility



The Company's manufacturing facility is located in Ahmedabad, India. The total available area is approximately 15,000 sq ft. and the current facility occupies approximately 10,500 sq ft. There is additional space available for future growth. The manufacturing facility is compliant with Current Good Manufacturing Practice (CGMP)

Regulations: Division of Manufacturing and Product Quality and World Health Organization (WHO) regulations. The manufacturing facility is fully equipped and provides complete technical support for production activities. The location provides the Company with a low cost advantage, including lower development costs, low fixed asset costs, low clinical trial costs and low cost of workers.

### **Focus on Underserved Markets**

The Company intends to identify un-served or underserved niche markets to introduce its products. SHMN markets its products both directly and through partner alliance agreements. SHMN focuses on fast growing, underserved emerging markets in the Far East, Africa, newly added European Union states and Latin America. These regions lack basic pharmaceuticals and branded drugs are either very expensive or unavailable largely. The Company recently expanded its generic drug distribution to address emerging pharmaceutical markets in Indonesia, Thailand, the Philippines and Malaysia. The Company expects to expand its range of generic pharmaceuticals through intensive research and development. The generic drug development strategy of the Company is represented below.

### **Going Concerns**

The current economic environment may pose a challenge for the Company in raising funds for business. The economic recovery in the developed world remains sluggish with doubts about sustainability of recovery. The Company must continually have access to the capital markets to raise funds for operations. Lack of financing may hinder further growth and slow the implementation of the business plan.

The generic drugs market has significant upward growth potential. This has encouraged large and small players to tap into this opportunity. Increased competition may impact growth and margins negatively.

Pharmaceutical companies are using state and federal legislative and regulatory means to delay generic competition. If pharmaceutical companies succeed in limiting the use of generics, it would diminish SHMN's business prospects. We believe generic drugs will gain popularity as they are cost effective with the same physiological effectiveness.

### **Item 5 Legal proceedings.**

NONE

### **Item 6 Defaults upon senior securities.**

NONE

**Item 7 Other information.**

NONE

**Item 8 Exhibits.**

A - A complete copy of the Articles of incorporation is attached to this disclosure at annexure A

B - A complete copy of the issuer's by laws is attached to this disclosure at annexure B

**Item 9 Certifications.**

I, Shailesh Shah, certify that:

1. I have reviewed this quarterly disclosure statement of Sohm, Inc., (SHMN);
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.

**Signed this 27<sup>th</sup> Day of May, 2014**

**President**

**SOHM, INC.**



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By: Shailesh Shah  
President and CEO