

PM & E, Inc.

UNAUDITED FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED DECEMBER 31, 2016

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PM&E, INC.
BALANCE SHEET AS AT DECEMBER 31, 2016
(UNAUDITED)

<i>Assets</i>	<i>Notes</i>	<i>As at 31/12/2016 Proforma</i>	<i>As at 31/12/2015 Proforma</i>
NON CURRENTS ASSETS			
<i>Intangible Fixed Assets</i>			
Intangible Fixed Assets	1	\$ 1 250 000	\$ 0
Less Depreciation		\$ 0	\$ 0
<i>Net Intangible Fixed Assets</i>		\$ 1 250 000	\$ 0
<i>Tangible Fixed Assets</i>			
Tangible Fixed Assets		\$ 206 836	\$ 0
Less Depreciation		\$ - 14 310	\$ 0
<i>Net Tangible Fixed Assets</i>	2	\$ 192 526	\$ 0
<i>Financial Fixed Assets</i>			
Financial Fixed Assets		\$ 13 800 000	\$ 1 380 000
Provisions on financial fixed assets		\$ 0	\$ 0
<i>Net Financial Fixed Assets</i>	3	\$ 13 800 000	\$ 1 380 000
<i>Other non current asset</i>		\$ 0,00	\$ 0
<i>Resorption of other non current asset</i>		\$ 0,00	\$ 0
<i>TOTAL OF OTHER NON CURRENT ASSETS</i>		\$ 0,00	\$ 0
<i>TOTAL NON CURRENT ASSETS</i>		\$ 15 242 526	\$ 1 380 000
CURRENT ASSETS			
Inventories		\$ 0	\$ 0
Provision		\$ 0	\$ 0
Trade Receivables	4	\$ 423 020	\$ 0
Provision		\$ 0	\$ 0
Other Current Assets	5	\$ 150 544	\$ 14 640
Provision		\$ 0	\$ 0
Investments and other Financial Assets		\$ 0	\$ 0
Provision		\$ 0	\$ 0
Cash and Cash Equivalents	6	\$ 3 818	\$ 18 000
<i>TOTAL CURRENT ASSETS</i>		\$ 577 381	\$ 32 640
<i>TOTAL ASSETS</i>		\$ 15 819 907	\$ 1 412 640

These financial statements and notes thereto present fairly, in all material respects, the financial position of the company and the results of its operations and cash flows for the periods presented, in conformity with accounting principles generally accepted in the United States consistently applied and hereby certified by Joseph Bourne, CEO and Director of PM&E Inc.

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

<i>EQUITIES AND LIABILITIES</i>	Note	<i>As at 31/12/2016 Proforma</i>	<i>As at 31/12/2015 Proforma</i>
<i>EQUITIES</i>			
Share Capital		\$ 147 000	\$ 125 717
Additional Paid-In Capital		\$ 1 187 000	\$1 187 000
Additional Paid-In Capital		\$ 211 000	\$ 0
Additional Paid-In Capital (EVADA)		\$ 1 200 000	\$ 0
AGIO		\$ 10 800 000	\$ 0
Reported results		\$ -112 207	\$ -129
Total Equities before the business year's Result		13 432 793	\$ 1 312 588
<hr/>			
Results		-201 409	\$ -112 078
Minority interests in the results		0	\$ 0
TOTAL EQUITIES BEFORE APPROPRIATION	7	13 231 384	\$ 1 200 510
<i>LIABILITIES</i>			
<i>Non current Liabilities</i>			
Loans		\$ 0	\$ 0
Other non current Liabilities		\$ 0	\$ 0
Total non current Liabilities		\$ 0	\$ 0
<i>Current Liabilities</i>			
Trade Payables	8	\$ 708 994	\$ 0
Other Current Liabilities	9	\$ 1 879 515	\$ 1 123
Accrued Debt Outstanding	9	\$ 0	\$ 211 000
Bank overdrafts and other Liabilities	10	\$ 15	\$ 7
Total Current Liabilities		\$ 2 588 524	\$ 212 130
TOTAL LIABILITIES		\$ 2 588 524	\$ 212 130
TOTAL EQUITIES AND LIABILITIES		\$ 15 819 907	\$ 1 412 640

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PM&E, INC.
STATEMENT OF SHAREHOLDER'S EQUITY
FOR THE 12 MONTHS ENDED DECEMBER 31, 2016
(UNAUDITED)

	Number of Shares	Capital Stock	Additional Paid In Capital	Profit / (Loss)	Shareholder Equity / (Deficiency)
Balance					
December 31, 2015	1,527,000,000	112 000	763 000	- 108 000	767 000
Net (Loss)				- 4 000	- 4 000

	Number of Shares	Capital Stock	Additional Paid In Capital	Shares Primum Capital (AGIO)	Profit / Loss	Shareholder Equity / (Deficiency)
Balance						
December 31, 2016	16,115,945,200	147 000	1 187 000 1 200 000 211 000	10 800 000	- 112 207 - 201 409	13 231 384
Net profit					166 616	166 616

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PM&E, INC.
STATEMENT OF OPERATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2016
(UNAUDITED)

<i>Designation</i>	<i>Notes</i>	<i>As at 31/12/2016 Proforma</i>	<i>As at 31/12/2015 Proforma</i>
OPERATING INCOME			
Revenues		\$ 425 000	\$ 0
Other Operating income		\$ 0	\$ 0
Total Operating Income		\$ 425 000	\$ 0
OPERATING EXPENSES			
- Variance of finished products and in progress		\$ 0	\$ 0
- Inventorie			
+ Purchases of consumed goods		\$ 148 789	\$ 0
+ Staff Expenses		\$ 205 690	\$ 0
+ Depreciation and provision Allowances		\$ 14 310	\$ 0
+ Taxes		\$ 2 547	\$ 0
+ <u>Other Operating Expenses</u>		\$ 255 073	\$ 112 078
Total Operating Expenses		\$ 626 409	\$ 112 078
OPERATING RESULT		\$ - 201 409	\$ -112 078
Net Financial Charges		\$ 0	\$ 0
Investments revenues		\$ 0	\$ 0
Other Operating income		\$ 0	\$ 0
Other operating charges		\$ 0	\$ 0
RESULT FROM ORDINARY ACTIVITIES BEFORE TAXES		\$ - 201 409	\$ -112 078
Taxes on income		\$ 0	\$ 0
RESULT FROM ORDINARY ACTIVITIES AFTER TAXES		\$ - 201 409	\$ -112 078
Minority interests in the results		\$ 0	\$ 0
Extraordinary elements		\$ 0	\$ 0
NET RESULT		\$ - 201 409	\$ -112 078
Income per weighted average number of shares			
Outstanding basic and diluted		\$ 0	\$ 0
Weighted average number of shares		16,115,945, 200	1,527,000,000
Outstanding basic and diluted			

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PM&E, INC.
STATEMENT OF CASH-FLOWS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2016
(UNAUDITED)

<i>Designation</i>	<i>As at 31/12/2016 Proforma</i>	<i>As at 31/12/2015 Proforma</i>
CASH FOMW FROM OPERATING ACTIVITY		
Cash received from customers	\$ 1 980	\$ 0
Minority interests in the results	\$ 0	\$ 0
Depreciation Allowance	\$ 0	\$ 0
Variance of trade payables	\$ 55 654	\$ 0
Staff Payble	\$ 196 906	\$ 0
Taxes	\$ 2 635	\$ 0
Cash Flow from Operating Activity	\$ - 253 215	\$ 0
CASH FOLOW FROM INVESTING ACTIVITIES		
Disbursements for Acquisition of Tangible and Intangible fixed assets	\$ 1 320 582	\$ 0
Receipts from the disposal of tangible and intangible fixed assets elements	\$ 0	\$ 0
Disbursements for Acquisition of Financial fixed assets	\$ 12 000 000	\$ 0
Receipt from the disposal of financial fixed assets	\$ 0	\$ 0
Cash Flow from Investing Activities	\$ -13 320 582	\$ 0
CASH FLOW FROM FINANCING ACTIVITIES		
Receipts from the issue of shares	\$ 0	\$ 0
paid-up capital	\$ 12 232 283	
Reimbursement of loans	\$ 0	\$ 0
Repayment for	\$ 121 161	\$ 0
Payment from associates	\$ 1 448 485	
Cash Flow from Financing Activities	\$ 13 559 607	\$ 0
exchange loss	\$ 0	\$ 0
exchange gain	\$ 0	\$ 0
VARIANCE IN CASH	\$ - 14 190	\$ 0
Cash at the beginning of the year	\$ 17 993	\$ 0
Cash at closing	\$ 3 803	\$ 0

These financial statements and notes thereto present fairly, in all material respects, the financial position of the company and the results of its operations and cash flows for the periods presented, in conformity with accounting principles generally accepted in the United States consistently applied and hereby certified by Joseph Bourne, CEO and Director of PM&E Inc.

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

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016
(UNAUDITED)

I. Operations and Business

PM&E, Inc. (the Company), was organized under the laws of the State of Colorado under the name of PM&E, Inc.

II. Going Concern Assumption

These financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America with the assumption that the Company will be able to realize its assets and discharge its liabilities in the normal course of business.

The Company's ability to continue as a going concern is also contingent upon its ability to secure additional financing to meet its obligations as they become due.

The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

III. Basis of Financial Statement Presentation and Summary of Significant Accounting Policies

Basis of Financial Statement Presentation

The accompanying unaudited interim financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the requirements of item 310(b) of regulation S-B. Accordingly, certain information and disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to the rules and regulations of the Securities and Exchange Commission. The financial statements reflect adjustments (consisting of only normal recurring adjustments), which, in the opinion of management, are necessary for a fair presentation of the results for the periods presented. The results from operations for the interim periods are not indicative of the results expected for the full fiscal year or any future period. Certain prior period amounts have been reclassified to conform to current period presentation.

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016
(UNAUDITED)

Summary of Significant Account Policies

(a) Unit of Measurement

The United States currency is being used as the unit of measurement in these financial statements

(b) Fair Value of Financial Instruments

The estimated fair value of financial instruments have been determined by the Company using available market information and valuation methodologies. Considerable judgement is required in estimating fair value. Accordingly, the estimates may not be indicative of the amounts the Company could realize in a current market exchange. As of December 31, 2016 the carrying value of accounts payable and accrued charges and advances from shareholders approximate fair value due to the short term maturity of such instruments.

(c) Income Taxes

The Company accounts for income taxes in accordance with Statement of Financial Accounting Standards (“SFAS”) No. 109, “Accounting for Income Taxes”. Deferred tax assets and liabilities are recorded for differences between the financial statement and tax basis of the asset and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. Income tax expense is recorded for the amount of income tax payable or refundable for the period increased or decreased by the change in deferred tax credits and liabilities during the period.

(d) Earnings or (Loss) Per Share

The Company adopted FAS No. 128, “Earning per Share” which requires disclosure on the financial statements of “basic” and “diluted” earnings (loss) per share. Basic earnings (loss) per share is computed by dividing net income (loss) by the weighted average number of common shares outstanding for the year. Diluted earnings (loss) per share is computed by dividing net income (loss) by the weighted average number of common shares outstanding plus common stock equivalents (if diluted) related to stock options and warrants each year.

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
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(e) Concentration of Credit Risk

SFAS No. 105, “Disclosure of Information about Financial Instruments with Off-Balance Sheet Risk and Financial Instruments Concentration of Credit Risk”, requires disclosure of any significant off-balance sheet risk and credit risk concentration. The Company does not have significant off-balance risk or credit concentration.

(f) Use of Estimates

Preparation of financial statements in accordance with accounting principles accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and related notes to financial statements. These estimates are based on management’s best knowledge of current events and actions the Company may undertake in the future. Actual results may ultimately differ for those estimates although management does not believe such changes will materially affect the financial statements in any individual year.

(g) Management Certification

The financial statements herein are certified by the officers of the Company to present fairly, in all material respects, the financial position, results of operations and cash flows for the periods presented, in conformity with accounting principles generally accepted in the United States of America, consistently applied.

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016
(UNAUDITED)

1-Intangible Assets

As at 31/12/2016, this caption totaled 1 250 000 Dollar, versus 0 Dollar as at 31.12.15.

Designation	As at 31.12.2016	As at 31.12.2015
Research and development fees	1 250 000	0
TOTAL	1 250 000	0

2- Tangible Fixed Assets

As at 31/12/2016, this caption totaled 206 836 Dollar, versus 0 Dollar as at 31.12.15.

Designation	As at 31.12.2016	As at 31.12.2015
Air plane	136 920	0
Air plane	25 334	0
Office Equipments and computer Hardware	44 582	0
TOTAL	206 836	0

3- Financial Fixed Assets

As at 31/12/2016, this caption totaled 13 800 000 Dollar, versus 1 380 000 Dollar as at 31.12.15.

Designation	As at 31.12.2016	As at 31.12.2015
PM&E	1 380 000	1 380 000
EVADA	12 000 000	0
DINELLY	420 000	0
TOTAL	13 800 000	1 380 000

4- Trade Receivables

As at 31/12/2016, this caption totaled 423 020 Dollar, versus 0 Dollar as at 31.12.15.

Designation	As at 31.12.2016	As at 31.12.2015
Trade receivables	423 020	0
TOTAL	423 020	0

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016
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5- Other Current Assets

As at 31/12/2016, this caption totaled a debit balance of 150 544 Dollar versus 14 640 Dollar as at 31.12.15 detailed as follows:

Designation	As at 31.12.2016	As at 31.12.2015
Advance trade invoices	29 286	0
Other Debtors	121 161	14 640
Taxes	97	0
TOTAL	150 544	14 640

6- Cash and Cash Equivalents

As at 31/12/2016, this caption totaled 3 818 dollars, versus 18 000 dollars as at 31.12.15.

Designation	As at 31.12.2016	As at 31.12.2015
Cash	3 818	18 000
TOTAL	3 818	18 000

7- Table of changes in Equities

As at 31/12/2016, this caption totaled 13 231 384 Dollar, versus 1 200 510 dollars as at 31.12.15.

Designation	As at 31.12.2016	As at 31.12.2015
Share Capital	147 000	125 717
Additional Paid-In Capital (PM&E)	1 187 000	1 187 000
Additional Paid-In Capital	211 000	0
Additional Paid-In Capital (EVADA)	1 200 000	0
AGIO	10 800 000	0
Reported result	-112 207	-129
Result	-201 409	-112 078
TOTAL	13 231 384	1 200 510

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
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(UNAUDITED)

8- Trade Payables

As at 31/12/2016, this caption totaled 708 994 Dollar, versus 0 dollars as at 31.12.15.

Designation	As at 31.12.2016	As at 31.12.2015
Trade Payables	708 994	0
TOTAL	708 994	0

9- Other current Liabilities

As at 31/12/2016, this caption totaled 1 879 515 Dollars, versus 212 123 Dollars as at 31.12.15:

Designation	As at 31.12.2016	As at 31.12.2015
Due to staff members	8 784	0
Various Creditors	1 123	1 123
Dinelly shares	420 000	0
Shareholders' current accounts	1 449 608	0
Accrued Debt Outstanding	0	211 000
TOTAL	1 879 515	212 123

10- Bank overdrafts and other financial liabilities

As at 31/12/2016, this caption totaled 15 dollars versus 7 dollars as at 31.12.15.

Designation	As at 31.12.2016	As at 31.12.2015
Bank overdrafts	15	7
TOTAL	15	7

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
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IV. Advances from Shareholders

The advances from a shareholder are unsecured, non-interest bearing and have no fixed terms of repayment.

V. Capital Stock

Company issued 500,000,000 restricted shares for the equivalent of \$0.0001 per share during this period. And 900,000,000 for debt reduction.

Company issued 12,000,000,000 restricted shares for the equivalent of \$0.0001 per share during this period to pay the acquisition of EVADA Aircraft Corp.

Company issued 2,000,000,000 for debt reduction.

Authorized

Company increased Authorized from 3,000,000,000 to 17,000,000,000 common shares, \$0.0001 par value per share.

Issued

DECEMBER 31, 2016

Common Stock	147,000
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Additional Paid-In Capital	1,187,000
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Additional Paid-In Capital (EVADA)	1,200,000
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Additional Paid-In Capital (EVADA)	211,000
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Capital Stock	\$ 2,745,000
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Shares Outstanding	16,115,945, 200
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VI. Related Party Transactions and Balances

There have been no related party transactions during the period.

VII. 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.

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
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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 \$1200, which is calculated by multiplying a 15% estimated tax rate by the items making up the deferred tax account, the Net Operating Loss (NOL) of \$8,000.

The provision for income taxes is comprised of the net changes in deferred taxes less the valuation account plus the current taxes payable as shown in the chart below. For the twelve months ended December 31, 2016 it is as follows.

Net changes in Deferred Tax Benefit	
less valuation account	0
Current Taxes Payable	0
Net Provision for Income Taxes	0

The federal NOL is due to expire 20 years from the date of its creation. The chart below shows the year of creation, the amount of each estimated year's NOL and the year of expiration if not utilized.

Year Created	Amount	Year to Expire
2013 and prior	\$50,000	2024 - 2031
2014	\$8,000	2032
Total NOL Carry Forward	\$58,000	

VIII. Subsequent Events

There are no subsequent events that occurred after the period end.

PM&E, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016
(UNAUDITED)

IX. Operations

PM&E Inc is currently operating as a holding company.

X. Operating Leases and Other Commitments

The Company has no lease obligations.

XI. Reliance on Officers

The CEO has experience in multi-company operations. If he were no longer able or willing to function in that capacity the Company would be negatively affected.