

Ocuco Retail Planit ApS
Ulvevej 1, 1
7800 Skive
Denmark

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Ocuco Retail Planit ApS

Annual report for the period
1 June - 31 August 2015

The annual report was presented and adopted at the
Company's general meeting

on 27th January 2016

chairman



CVR no. 36 91 67 37

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Statement by the Board of Directors and the Executive Board

The Board of Directors and the Executive Board have today discussed and approved the annual report of Ocuco Retail Planit ApS for the financial period 1 June – 31 August 2015.

The annual report has been prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 August 2015 and of the results of the Company's operations for the financial period 1 June – 31 August 2015.


We recommend that the annual report should be approved at the general meeting.

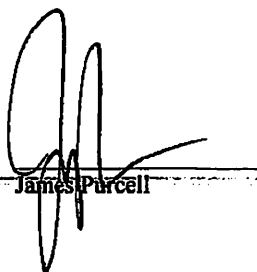
Skive, 29 January 2016

Executive Board:


Leo MacCanna

Board of Directors:


Leo MacCanna
Chairman


James Purcell

The general meeting has decided that the financial statements for the coming financial year will not be audited.



KPMG
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Independent auditor's report

To the shareholders of Ocuco Retail Planit ApS

Independent auditor's report on the financial statements

We have audited the financial statements of Ocuco Retail Planit ApS for the financial period 1 June – 31 August 2015. The financial statements comprise accounting policies, income statement, balance sheet and notes. The financial statements are prepared in accordance with the Danish Financial Statements Act.

Management's responsibility for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act and for such internal control that Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing and additional requirements under Danish audit regulation. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit has not resulted in any qualification.

Opinion

In our opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 August 2015 and of the results of the Company's activities for the financial period 1 June – 31 August 2015 in accordance with the Danish Financial Statements Act.

Aarhus, 29 January 2016

KPMG
Statsautoriseret Revisionspartnerselskab



Jakob Westerdahl
State Authorised
Public Accountant

Company details

Ocuco Retail Planit ApS
Ulvevej 1, 1
7800 Skive
Denmark

Telephone No.: +45 89 88 76 21

CVR no.: 39 91 67 37

Established: 1 June 2015

Registered office: C/O Assistenten, Ulvevej 1, 1, 7800 Skive

Financial period: 1 June – 31 August 2015

Executive Board

Leo MacCanna

Board of Directors

Leo MacCanna
James Purcell

Financial statements 1 June – 31 August 2015

Accounting policies

The annual report of Ocuco Retail Planit ApS for the financial period 1 June – 31 August 2015 has been presented in accordance with the provisions applying to reporting class B entities under the Danish Financial Statements Act.

The financial statements for the financial period 1 June – 31 August 2015 are the initial financial statements of Ocuco Retail Planit ApS.

Income statement

Gross profit/loss

Gross profit comprises revenue less changes in inventories of manufactured goods, work in progress and goods for resale, cost of raw materials and consumables as well as other external costs.

Other external costs

Other external costs include expenses relating to the entity's ordinary activities, including expenses for premises, stationery and office supplies, marketing costs, etc. This item also includes write-downs of receivables recognised as current assets.

Balance sheet

Receivables

Receivables are measured at amortised cost.

Financial statements 1 June – 31 August 2015

Accounting policies

Equity

Dividends

Proposed dividends are recognised as a liability at the date on which they are adopted at the general meeting (declaration date). The expected dividend payment for the year is disclosed as a separate item under equity.

Provisions

Provisions comprise anticipated costs. Provisions are recognised when, as a result of past events, the Company has a legal or a constructive obligation, and it is probable that there may be outflow of resources embodying economic benefits to settle the obligation. Provisions are measured at net realisable value or fair value if the obligation is expected to be settled in the distant future.

Financial statements 1 June – 31 August 2015

Income statement

DKK	Note	2015, 3 months
Gross profit/loss		<u>-12,000</u>
Profit/loss before tax		-12,000
Tax on profit/loss for the period		<u>0</u>
Profit/loss for the period		<u>-12,000</u>
Proposed profit appropriation/distribution of loss		
Proposed dividends for the financial period		0
Retained earnings		<u>-12,000</u>
		<u>-12,000</u>

Financial statements 1 June – 31 August 2015

Balance sheet

DKK	Note	31/ 8 2015
ASSETS		
Current assets		
Receivables		
Other receivables		50,000
Total current assets		<u>50,000</u>
TOTAL ASSETS		<u>50,000</u>
EQUITY AND LIABILITIES		
Equity		
	2	
Share capital		50,000
Retained earnings		-12,000
Total equity		<u>38,000</u>
Liabilities		
Other payables		12,000
Total liabilities		<u>12,000</u>
TOTAL EQUITY AND LIABILITIES		<u>50,000</u>

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Financial statements 1 June – 31 August 2015

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1 Disclosure regarding main activity

Ocuco Retail Planit ApS' main activity is to sell and maintain software to optician businesses.

2 Equity

	Share capital	Retained earnings	Proposed dividends	Total
Establishment at 1 June 2015	50,000	0	0	50,000
Transferred; see the profit appropriation/distribution of loss	0	-12,000	0	-12,000
Balance at 31 August 2015	50,000	-12,000	0	38,000

The share capital consists of 500 shares with a nominal value of DKK 100 per share.

3 Contractual obligations, contingencies, etc.

Contingent liabilities

No contingent liabilities were incumbent on the Company as of 31 August 2015.

4 Related parties

The Company did not engage in any related party transactions during the financial period under review.

Ocuco Retail Planit ApS is fully owned by Ocuco Limited.

The consolidated financial statements of Ocuco Limited can be obtained at the following address:

Ocuco Limited
Unit 3, Nexus Building
Blanchardstown Corporate Park
Blanchardstown
Dublin 15
Ireland