

**EXHIBIT B TO FORM C**

**FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANT'S REVIEW FOR Next  
Future Transportation inc.**

*[See attached]*

I, EMMANUELE SPERAP (Print Name), the CEO (Title of Officer) of NEXT FUTURE TRANSPORT. (Company Name), hereby certify that the financial statements of NEXT FUTURE TRANSPORTATION (Company Name) and notes thereto for the periods ending 31 DEC. 2015 (beginning date of review) and 31st DEC. 2016 (End Date of Review) included in this Form C offering statement are true and complete in all material respects.

IN WITNESS THEROF, this Principal Executive Officer's Financial Statement Certification has been executed as of the 04/19/2017 (Date of Execution).

 (Signature)

CEO (Title)

04/19/2017 (Date)

**NEXT FUTURE TRANSPORTATION INC.**

**FINANCIAL STATEMENTS  
(UNAUDITED)**

**AS OF AND FOR THE YEARS ENDED  
December 31, 2016 and 2015**

NEXT FUTURE TRANSPORTATION INC.  
Index to Financial Statements  
(unaudited)

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**NEXT FUTURE TRANSPORTATION INC.**  
**BALANCE SHEETS**  
**DECEMBER 31, 2016 AND 2015**  
**(unaudited)**

# Next Future Transportation inc.

## Balance Sheet

As of December 31, 2016

	Total
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
BUSINESS CHECKING (7735)	\$532
Total Bank Accounts	\$532
Other Current Assets	
Prototypes	\$24,489
Total Other Current Assets	\$24,489
Total Current Assets	\$25,021
Fixed Assets	
Accumulated Amortization	-\$968
Other fixed assets	\$7,919
Total Fixed Assets	\$6,951
<b>TOTAL ASSETS</b>	<b>\$31,972</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Long-Term Liabilities	
Loan Emmanuele	\$21,314
Loan Sridhar	\$1,823
Loan Tommaso	\$21,314
Total Long-Term Liabilities	\$44,451
Total Liabilities	\$44,451
Equity	
Owner's Investment	\$11,000
Retained Earnings	-\$5,968
Stock Emmanuele	\$440
Stock Others	\$5,000
Stock Tommaso	\$360
Net Income	-\$23,311
Total Equity	-\$12,479
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$31,972</b>

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## Next Future Transportation inc.

### Balance Sheet

As of December 31, 2015

	<u>Total</u>
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
BUSINESS CHECKING (7735)	\$1,770
Total Bank Accounts	<b>\$1,770</b>
Other Current Assets	
Prototypes	\$1,925
Total Other Current Assets	<b>\$1,925</b>
Total Current Assets	<b>\$3,695</b>
Fixed Assets	
Accumulated Amortization	-\$440
Other fixed assets	\$7,919
Total Fixed Assets	<b>\$7,479</b>
<b>TOTAL ASSETS</b>	<b>\$11,174</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Long-Term Liabilities	
Loan Emmanuele	\$9,373
Loan Tommaso	\$1,969
Total Long-Term Liabilities	<b>\$11,342</b>
Total Liabilities	<b>\$11,342</b>
Equity	
Retained Earnings	\$0
Stock Emmanuele	\$440
Stock Others	\$5,000
Stock Tommaso	\$360
Net Income	-\$5,968
Total Equity	<b>-\$168</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$11,174</b>

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**STATEMENTS OF OPERATIONS**  
**FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**  
(unaudited)

**Next Future Transportation inc.**  
**Profit and Loss**  
January - December 2016

	<u>Total</u>
<b>Income</b>	
<b>Total Income</b>	
<b>Gross Profit</b>	<b>\$0</b>
<b>Expenses</b>	
Advertising & Marketing	\$3,266
Amortization Expense	\$528
Auto expense-gas	\$2,080
Bank Charges & Fees	\$30
Internet	\$655
Job Supplies	\$0
Legal & Professional Services	\$2,513
Meals & Entertainment	\$2,644
Office Supplies & Software	\$1,896
Reimbursable Expenses	\$3,134
Rent & Lease	\$3,424
Taxes & Licenses	\$489
Telephone	\$786
Travel	\$1,537
Utilities	\$328
<b>Total Expenses</b>	<b>\$23,311</b>
<b>Net Income</b>	<b>-\$23,311</b>

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## Next Future Transportation inc.

### Profit and Loss

January - December 2015

	Total
Income	
Total Income	
Cost of Goods Sold	
Shipping	\$142
Total Cost of Goods Sold	\$142
Gross Profit	-\$142
Expenses	
Amortization Expense	\$440
Dues & subscriptions	\$222
Legal & Professional Services	\$390
Office Supplies & Software	\$191
Taxes & Licenses	\$25
Travel	\$4,557
Total Expenses	\$5,826
Net Income	-\$5,968

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**NEXT FUTURE TRANSPORTATION INC.**  
**STATEMENTS OF STOCKHOLDERS' EQUITY**  
**FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**  
(unaudited)

	<u>Common Stock</u>		Additional	Accumulated	Total
	Shares	Amount	Paid-in Capital	Deficit	Stockholders' Equity (Deficit)
February 27th 2015	-	-	-	-	-
Founders Stocks	8,000,000	800	-	-	800
Shared Issued for Cash	10,000	10	4,990		5,000
Net income (loss)	-	-	-	(5,968)	(5,968)
December 31st 2015	<u>8,010,000</u>	<u>\$ 810</u>	<u>\$ 4,990</u>	<u>\$ (5,968)</u>	<u>\$ (168)</u>

	<u>Common Stock</u>		Paid-in	Accumulated	Stockholders'
	Shares	Amount	Capital	Deficit	Equity (Deficit)
January 1st 2016	<u>8,010,000</u>	<u>810</u>	<u>4,990</u>	<u>(5,968)</u>	<u>(168)</u>
Shared Issued for Cash	22,000	22	10,978		11,000
Net income (loss)	-	-	-	(23,311)	(23,311)
December 31st 2016	<u>8,032,000</u>	<u>\$ 832</u>	<u>\$ 15,968</u>	<u>\$ (29,279)</u>	<u>\$ (12,479)</u>

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**  
(unaudited)

**Next Future Transportation inc.**  
**Statement of Cash Flows**  
January - December 2016

	<u>Total</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-\$23,311
Adjustments to reconcile Net Income to Net Cash provided by operations:	\$0
Prototypes	-\$22,564
Accumulated Amortization	\$528
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	<u>-\$22,036</u>
Net cash provided by operating activities	<u>-\$45,347</u>
<b>FINANCING ACTIVITIES</b>	
Loan Emmanuele	\$11,941
Loan Sridhar	\$1,823
Loan Tommaso	\$19,345
Owner's Investment	\$11,000
Net cash provided by financing activities	<u>\$44,109</u>
Net cash increase for period	<u>-\$1,238</u>
Cash at beginning of period	<u>\$1,770</u>
Cash at end of period	<u>\$532</u>

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**Next Future Transportation inc.**  
**Statement of Cash Flows**  
January - December 2015

	<u>Total</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-\$5,968
Adjustments to reconcile Net Income to Net Cash provided by operations:	\$0
Prototypes	-\$1,925
Accumulated Amortization	\$440
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	<u>-\$1,485</u>
Net cash provided by operating activities	<b>-\$7,453</b>
<b>INVESTING ACTIVITIES</b>	
Other fixed assets	<u>-\$7,919</u>
Net cash provided by investing activities	<b>-\$7,919</b>
<b>FINANCING ACTIVITIES</b>	
Loan Emmanuele	\$9,373
Loan Tommaso	\$1,969
Stock Emmanuele	\$440
Stock Others	\$5,000
Stock Tommaso	\$360
Net cash provided by financing activities	<u><b>\$17,142</b></u>
Net cash increase for period	<u><b>\$1,770</b></u>
Cash at end of period	<b>\$1,770</b>

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## NOTE 1 – NATURE OF OPERATIONS

Next Future transportation Inc. was formed on 02/27/2015 (“Inception”) in the State of Delaware. The financial statements of Next Future transportation Inc. (which may be referred to as the "Company", "we," "us," or "our") are prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”). The Company’s headquarters are located in San Jose CA.

NEXT Future Transportation is a road transportation system based on electric modular vehicles. The modules are able to physically connect/disconnect to each other creating a bus-like walkable open space that allows people and goods to move from one module to another. This unique feature realizes the huge pent-up demand potential that efficiency optimization represents, both in a human driving scenario and a self-driving one.

What drives the development of this system is not only the pursuit of efficiency, but also the search for sustainability in the transportation market. Since the NEXT system doesn’t require any new road or travel infrastructure, these modular vehicles make it possible to radically optimize logistics and satisfy future passengers needs, all while unlocking the potential of self-driving technology. Also, its scalable ecosystem allows complete travel personalization.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### *Use of Estimates*

The preparation of financial statements in conformity with U.S. GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities, and the reported amount of expenses during the reporting periods. Actual results could materially differ from these estimates. It is reasonably possible that changes in estimates will occur in the near term.

### *Fair Value of Financial Instruments*

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants as of the measurement date. Applicable accounting guidance provides an established hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in valuing the asset or liability and are developed based on market data obtained from sources independent of the Company. Unobservable inputs are inputs that reflect the Company’s assumptions about the factors that market participants would use in valuing the asset or liability. There are three levels of inputs that may be used to measure fair value:

Level 1 - Observable inputs that reflect quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 - Include other inputs that are directly or indirectly observable in the marketplace.

Level 3 - Unobservable inputs which are supported by little or no market activity.

The fair value hierarchy also requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

Fair-value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of December 31, 2016 and 2015. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values.

#### *Cash and Cash Equivalents*

For purpose of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

#### *Revenue Recognition*

The Company will recognize revenues from the sale of transportation modules when (a) persuasive evidence that an agreement exists; (b) the service has been performed; (c) the prices are fixed and determinable and not subject to refund or adjustment; and (d) collection of the amounts due is reasonably assured.

#### *Income Taxes*

The Company applies ASC 740 Income Taxes (“ASC 740”). Deferred income taxes are recognized for the tax consequences in future years of differences between the tax bases of assets and liabilities and their financial statement reported amounts at each period end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce deferred tax assets to the amount expected to be realized. The provision for income taxes represents the tax expense for the period, if any and the change during the period in deferred tax assets and liabilities.

ASC 740 also provides criteria for the recognition, measurement, presentation and disclosure of uncertain tax positions. A tax benefit from an uncertain position is recognized only if it is “more likely than not” that the position is sustainable upon examination by the relevant taxing authority based on its technical merit.

The Company is subject to tax in the United States (“U.S.”) and files tax returns in the U.S. Federal jurisdiction and Delaware state jurisdiction. The Company is subject to U.S. Federal, state and local income tax examinations by tax authorities for all periods since Inception. The Company currently is not under examination by any tax authority.

#### *Concentration of Credit Risk*

The Company maintains its cash with a major financial institution located in the United States of America which it believes to be creditworthy. Balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At times, the Company may maintain balances in excess of the federally insured limits.

### **NOTE 3 – COMMITMENTS AND CONTINGENCIES**

We are currently not involved with or know of any pending or threatening litigation against the Company or any of its officers.

### **NOTE 4 – STOCKHOLDERS’ EQUITY**

*Common Stock*

We have authorized the issuance of 10,000,000 shares of our common stock with par value of \$0.0001.

**NOTE 5 – RELATED PARTY TRANSACTIONS**

CEO Emmanuele Spera LOAN as December 31st 2016 was \$21,314 and \$10,000 has been paid January 2017

COO Tommaso Gecchelin LOAN as December 31st 2016 was \$21,314 and \$10,000 has been paid January 2017 after the resignation of Sridhar Jagannathan Tommaso took the position of CTO instead of COO

CTO Sridhar Jagannathan LOAN as December 31st 2016 was \$1,823 and has been paid in full in January 2017 and formally resigned 3/3/2017

**NOTE 6 – SUBSEQUENT EVENTS**

We signed a \$200,000 KISS note with Turn8 with a 3% interest and a 12 month maturity with \$20M Valuation cap.

The Company has evaluated subsequent events that occurred after December 31, 2016 through April 19, 2017, the issuance date of these financial statements. There have been no other events or transactions during this time which would have a material effect on these financial statements.