

Issuer: Terra Capital plc

Millennium House, 46 Athol Street
Douglas, Isle of Man, IM1 1JB

Passive Foreign Investment Company
Annual Information Statement
For Tax Year Ended December 31, 2013

This information Statement applies to the taxable year of the Issuer beginning on January 1, 2013 and ending December 31, 2013. The amounts below represent the aggregate operating results for the Terra Capital plc ("Terra") entity.

Income & Net Capital Gain:

The income is reported per share of the total 69,629,236 outstanding shares. To compute your share of the income, multiply the number of shares that you own by the total per share per day and multiply that result by the number of days you held that number of shares. The same procedure should be followed for net capital gain.

	<u>Total</u>	<u>Total Per Share Per Day</u>
Ordinary Earnings:	\$ 69,191	\$ 0.0000027225
Net Capital Gain:	\$ 1,849,033	\$ 0.0000727546

All of Terra's investments consist of the 100% ownership of five lower tier Passive Foreign Investment Companies ("PFIC"). If you have made a Qualified Electing Fund ("QEF") election with respect to your investment in Terra, the following is the detail of the totals referenced above.

	<u>Ordinary Earnings</u>	<u>Net Capital Gain</u>
Armando Global Limited	\$ -	\$ -
Speymill Property 1 (Macau) Limitada	\$ 69,191	\$ -
Terra Capital Cayman	\$ -	\$ 1,849,033
Toninho (Macau) Limitada	\$ -	\$ -
Turbo Ventures Ltd	\$ -	\$ -

In addition, the addresses for the above lower tier investments are the same as the address listed at the top of this PFIC Statement. To the best of our knowledge, none of the above entities have acquired an Employer Identification Number ("EIN"). Please consult your tax advisor with respect to your investment in Terra.

Cash Distributions:

Please use the exact amount of cash distributions that were actually received by you during the tax year.

Inspection of Books & Records:

You are entitled to inspect the Issuer's permanent books of account, records, and such other documents in order to confirm that PFIC ordinary earnings and net capital gains, are computed in accordance with IRC Section 1293(e).

Terra Capital plc

By:  _____

Title: Director _____

Date: 3 Sept 2014 _____