

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM 10-K**

(Mark one)

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the period ended February 28, 2017

Commission file number 333-196503

Property Management Corporation of America

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or
organization)

46-4600326
(I.R.S. Employer
Identification No.)

Unit A, 19/F, Times Media Centre
133 Wan Chai Road, Wan Chai, Hong Kong
(address of principal executive offices, including zip code)

Registrant's telephone number, including area code: **+852 2780 0607**

Securities Registered pursuant to Section 12(b) of the Act: None.

Securities Registered under Section 12(g) of the Act:

<u>Title of each class</u>	<u>Name of each exchange on which registered</u>
Common Stock, par value \$0.0001 per share	OTC Bulletin Board

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☐
No ☒

Indicate by check mark if the issuer is not required to file reports pursuant to Section 13 or 15(d) of the Exchange Act. Yes ☐
No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendments to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer ☐

Accelerated filer ☐

Non-accelerated filer ☐

Smaller reporting company ☒

(Do not check if a smaller reporting company)

Emerging Growth Company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant (without admitting that any person whose shares are not included in such calculation is an affiliate), as of August 31, 2016 (the last business day of the registrants most recently completed second fiscal quarter), computed by reference to the closing price at which the common stock last closed was \$522,800.

As of June 9, 2017, the registrant had 10,307,000 shares of common stock outstanding, par value \$0.0001.

DOCUMENTS INCORPORATED BY REFERENCE

None.

TABLE OF CONTENTS

SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS	1
PART I	
ITEM 1. BUSINESS	2
ITEM 1A. RISK FACTORS	3
ITEM 1B. UNRESOLVED STAFF COMMENTS	4
ITEM 2. PROPERTIES	4
ITEM 3. LEGAL PROCEEDINGS	4
ITEM 4. MINE SAFETY DISCLOSURES	4
PART II	
ITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES	5
ITEM 6. SELECTED FINANCIAL DATA	6
ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS	6
ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK	8
ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA	8
ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE	8
ITEM 9A. CONTROLS AND PROCEDURES	8
ITEM 9B. OTHER INFORMATION	9
PART III	
ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE	10
ITEM 11. EXECUTIVE COMPENSATION	12
ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS	13
ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE	14
ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES	14
PART IV	
ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES	15
SIGNATURES	17

SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS

This Annual Report on Form 10-K and, in particular, the description of our Business set forth in Item 1 and our Management's Discussion and Analysis of Financial Condition and Results of Operations set forth in Item 7, contain or incorporate forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended (the "**Securities Act**"), and Section 21E of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), including statements regarding, among other things, our:

- (a) ability to pay our outstanding debt;
- (b) projected revenues and profitability;
- (b) future financing plans;
- (c) ability to implement our business and growth strategies;
- (d) ability to effectively compete with our competitors;
- (d) anticipated needs for working capital; and
- (e) liquidity.

Forward-looking statements, which involve assumptions and describe our future plans, strategies and expectations are generally identifiable by the use of forward-looking terminology, such as: "may," "will," "should," "expect," "anticipate," "estimate," "believe," "intend" or "project" or the negative of these words or other variations on these words or comparable terminology, or by discussions of strategy that involve risks and uncertainties. Various important risks and uncertainties may cause our actual results, performance or achievements to differ materially from the results, performance or achievements, expressed or implied, indicated by these forward-looking statements. In addition, the forward-looking statements contained herein represent our estimate only as of the date of this filing and should not be relied upon as representing our estimate as of any subsequent date. While we may elect to update these forward-looking statements at some point in the future, we specifically disclaim any obligation to do so to reflect actual results, changes in assumptions or changes in other factors affecting such forward-looking statements.

PART I

ITEM 1. BUSINESS

Overview

Property Management Corporation of America (the “Company,” “we,” “us,” “our” and “PMCA”) was incorporated in Delaware on January 23, 2014. Our principal executive office is located at Unit A, 19/F, Times Media Centre, 133 Wan Chai Road, Wan Chai, Hong Kong. Our main telephone number is (+852 2780 0607).

Recent Developments

On April 14, 2017, Mr. Wong H’Sien Loong entered into stock purchase agreements for the acquisition of an aggregate of 9,000,000 shares of Common Stock of the Company, representing approximately 87.4% of the issued and outstanding shares of Common Stock of the Company as of such date, from C. Thomas McMillen and Michael T. Brigante, the previous majority shareholders of the Company for total consideration of \$200,000. On April 14, 2017 Mr. McMillen and Mr. Brigante resigned as Chairman of the Board of Directors and Director, respectively and Mr. Loong was appointed to the Board of Directors as Chairman of the Board of Directors. On April 14, 2017, Mr. Brigante resigned as Acting Chief Executive Officer, President, Chief Financial Officer and Secretary and Mr. Loong assumed those positions as well (please refer to Form 8-K filed with the Securities and Exchange Commission on April 24, 2017.)

On April 28, 2017, the Company entered into a Software License Agreement with Finger Motion Company Limited, a Hong Kong corporation, (“Finger Motion”) that provides the Company the worldwide license to market and sell several role-playing video games. Role playing video games (RPGs) are a specific video game genre in which the player controls the actions of a game character (and/or several characters) that are immersed in a well-defined world. Finger Motion has developed and/or acquired the rights to at least three such RPGs, currently marketed, or soon to be marketed, in the People’s Republic of China. The license is for an initial term of 10 years with subsequent 5-year extensions at the option of the parties. The Company shall assume all cost and expenses incurred with the acquisition, registration of, and performance of this license. As consideration for the license, the Company agreed to issue to three principals of Finger Motion, Cheong Chee Ming, Cheong Leong Foong and Liew Siew Chin, 40,000, 30,000 and 30,000 shares of Series A Preferred Stock, respectively, or a total of 100,000 shares of Series A Preferred Stock. Each share of Series A Preferred Stock is convertible into one share of common stock and has the voting power of 200 common shares on matters submitted to shareholders for voting purposes. This results in giving the principals of Finger Motion the voting power of an aggregate of 20 million shares of common stock of the Company (please refer to Form 8-K filed with the Securities and Exchange Commission on April 28, 2017.)

On May 15, 2017, the Company received the written consent in lieu of a meeting of the holders of a majority of the total voting power of all issued and outstanding voting capital of the Company that authorized amending the Company’s Certificate of Incorporation to effect a reverse stock split of the issued and outstanding shares of the Company’s common stock on the basis of one (1) post-Split share of Common Stock for every four (4) pre-Split shares of Common Stock, to increase the total number of authorized shares of common stock from 18,000,000, to 200,000,000, and to change the name of the Company from Property Management Corporation of America to FingerMotion, Inc. As of June 13, 2017, none of these amendments have gone into effect.

Government Regulation

Our business activities currently are subject to no particular regulation by government agencies other than that routinely imposed on corporate businesses. We do not anticipate any detrimental regulations specific to our business activities in the future.

Intellectual Property

We do not hold any patents, trademarks or other registered intellectual property on services or processes relating to our business. We do not consider the grant of patents, trademarks or other registered intellectual property essential to the success of our business.

Insurance

We maintain insurance with respect to our operations in such form, in such amounts and with such insures as is customary in the business which we are engaged. We believe the amount and form of our insurance coverage is sufficient.

Seasonality

We do not have a seasonal business cycle.

Environmental Matters

In our operations, we do not store, handle, emit, transport or discharge hazardous materials or waste products. Accordingly, we do not anticipate current or future environment matters will affect our business.

Employees

As of February 28, 2017, we employed one executive officer on a full-time basis. We currently use independent contract labor to deliver services to our clients. No employees or contractors are covered by collective bargaining agreements. We consider relations with our employee and contractors to be good.

Legal Proceedings

There are no pending or threatened lawsuits against us.

ITEM 1A. RISK FACTORS

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Act of 1934 and, as such, are not required to provide the information under this item.

ITEM 1B. UNRESOLVED STAFF COMMENTS

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Act of 1934 and, as such, are not required to provide the information under this item.

ITEM 2. PROPERTIES

We sublet approximately 250 square feet of office space in Marshall, Virginia, which serves as our principal executive offices. Our sublease at this location is on a month-to-month basis and we currently pay \$350 in rent per month, including furniture, office equipment, utilities and secretarial support. We sublease this office from Washington Capital Advisors, a company controlled by C. Thomas McMillen, our Chairman. This sublease was terminated as of April 14, 2017.

ITEM 3. LEGAL PROCEEDINGS

As of June 9, 2017, there are no pending or threatened lawsuits against us.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

PART II

ITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES

Market Information

Our common stock is currently traded on the OTC Pink Sheets under the ticker symbol "PPTG". The following table sets forth, for the calendar quarters indicated, the high and low closing bid prices of our shares of common stock. Such quotations reflect inter-dealer prices, without retail mark-up, mark-down or commission, and may not necessarily represent actual transactions. This information was obtained from Bloomberg L.P.

Year 2017	High	Low
4 th Quarter (December 2016 – February 2017)	\$ 0.40	\$ 0.20
3 rd Quarter (September 2016 – November 2016)	\$ 0.40	\$ 0.40
2 nd Quarter (June 2016 - August 2016)	\$ 0.48	\$ 0.33
1 st Quarter (March 2016 – May 2016)	\$ 0.52	\$ 0.40
Year 2016	High	Low
4 th Quarter (December 2015 – February 28, 2016)	\$ 0.52	\$ 0.50
3 rd Quarter (September 2015 – November 2015)	\$ 0.52	\$ 0.25
2 nd Quarter (June 2015 - August 2015)	\$ 0.69	\$ 0.25
1 st Quarter (March 2015 – May 2015)	\$ 1.00	\$ 0.05
Year 2015		
4 th Quarter (December 2014 – February 28, 2015)	\$ 0.05	\$ 0.05
3 rd Quarter (September 2014 – November 2014)	\$ 0.00	\$ 0.00
2 nd Quarter (June 2014 - August 2014)	\$ 0.00	\$ 0.00
1 st Quarter (March 2014 – May 2014)	\$ 0.00	\$ 0.00

Holders of our Common Stock

As of May 25, 2017, there were 36 holders of record of our common stock.

Dividends

We have not paid dividends on our common stock since inception and do not intend to pay any dividends to our common stock holders in the foreseeable future. We currently intend to reinvest our earnings, if any, for the development and expansion of our business. Any declaration of dividends on any class of our stock in the future will be at the election of our Board of Directors and will depend upon our earnings, capital requirements and financial position, general economic conditions and other factors our Board of Directors deems relevant.

Purchases of Equity Securities by the Issuer and Affiliated Purchasers

During each month within the fourth quarter of the fiscal year ended February 28, 2017, neither we nor any "affiliated purchaser", as that term is defined in Rule 10b-18(a)(3) under the Exchange Act, repurchased any of our common stock or other securities.

Transfer Agent

Our transfer agent is VStock Transfer, LLC, 18 Lafayette Place, Woodmere, NY 11598. Their phone number is (212) 828-8436.

ITEM 6. SELECTED FINANCIAL DATA

This item is not applicable to smaller reporting companies.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following information should be read in conjunction with the Consolidated Financial Statements of the Company and the Notes thereto appearing elsewhere in this Annual Report on Form 10-K. Statements in this Management's Discussion and Analysis and Results of Operation and elsewhere in this Annual Report on Form 10-K that are not statements of historical or current fact constitute "forward-looking statements."

Recent Developments

On April 14, 2017, Mr. Wong H'Sien Loong entered into stock purchase agreements for the acquisition of an aggregate of 9,000,000 shares of Common Stock of the Company, representing approximately 87.4% of the issued and outstanding shares of Common Stock of the Company as of such date, from C. Thomas McMillen and Michael T. Brigante, the previous majority shareholders of the Company for total consideration of \$200,000. On April 14, 2017 Mr. McMillen and Mr. Brigante resigned as Chairman of the Board of Directors and Director, respectively and Mr. Loong was appointed to the Board of Directors as Chairman of the Board of Directors. On April 14, 2017, Mr. Brigante resigned as Acting Chief Executive Officer, President, Chief Financial Officer and Secretary and Mr. Loong assumed those positions as well (please refer to Form 8-K filed with the Securities and Exchange Commission on April 24, 2017.)

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On May 15, 2017, the Company received the written consent in lieu of a meeting of the holders of a majority of the total voting power of all issued and outstanding voting capital of the Company that authorized amending the Company's Certificate of Incorporation to effect a reverse stock split of the issued and outstanding shares of the Company's common stock on the basis of one (1) post-Split share of Common Stock for every four (4) pre-Split shares of Common Stock, to increase the total number of authorized shares of common stock from 18,000,000, to 200,000,000, and to change the name of the Company from Property Management Corporation of America to FingerMotion, Inc. As of June 13, 2017, none of these amendments have gone into effect.

Overview

We offer management and consulting services to residential and commercial real estate property owners who rent or lease their property to third party tenants. Our services are currently offered in Fauquier County, Virginia, but it is our intention to expand our services statewide. We currently manage two properties in Fauquier County, Virginia, which include residential and commercial space, and our recurring monthly revenues from these properties are approximately \$1,120. Messer's McMillen, our Chairman, and Brigante, our Acting Chief Executive Officer, President and Chief Financial Officer, and our only two directors, have a combined 55% ownership interest in these properties. The management services contracts on these two properties expired on February 28, 2017 and has not been renewed.

Results of Operations

The discussion below compares the Company's results for the periods ended February 28, 2017 and February 29, 2016. These results reflect the normal operations of our business. Although we offer various services under our management services agreements, we do not believe these services are unique enough in nature within the property management industry to warrant

reporting their results separately. Therefore, the results below are inclusive of all the services offered to our customers under our management services agreements.

The Company has measured the impact of inflation and changing prices on operating expenses and net income for periods included in this Annual Report on Form 10-K. We have concluded that there has not been a material impact to our financial position, results of operations or cash flows from inflation or changing prices this period.

Years Ended February 28, 2017 compared to year ended February 29, 2016

Revenue

We recorded \$14,054 and \$14,558 in revenue from operations, respectively, for the years ended February 28, 2017 and February 29, 2016. The decrease of \$504 reflects greater than expected vacancies in the properties under management.

Our main source of revenue through February 28, 2017 is derived from our management service agreements, currently with two clients, both of which are affiliated with our directors and officers.

Cost of revenue

We recorded \$6,320 and \$6,551 in cost of revenue, respectively, for the years ended February 28, 2017 and February 29, 2016. The decrease of \$231 is a result of adjustments in the consulting fee of the subcontractor managing the properties.

Cost of revenue consists of direct costs associated with the delivery of services under our management service agreements through February 28, 2017, primarily sub-contractor costs. Other costs that could be associated with our cost of revenue in the future are materials needed to freshen up rentable space, printing, equipment rental such as carpet cleaning devices, and insurance.

Operating expenses

We recorded \$21,070 and \$20,797 in operating expenses, respectively, for the years ended February 28, 2017 and February 29, 2016. The increase of \$273 reflects an increase of \$363 in professional fees offset by a decrease of \$90 in general and administrative expenses after giving effect to \$8,542 of debt settlement in 2016.

Our normal operating expenses consists of professional fees, administrative expenses and rent. It is possible our future operating expenses will consist of indirect personnel costs, including fringe benefits, insurance and facility costs, travel and entertainment, depreciation and amortization, marketing and sales, professional services such as legal and accounting, and other general and administrative costs.

Other income/expenses

We recorded \$413 and \$343 of other expense, respectively, for the years ended February 28, 2017 and February 29, 2016. The increase of \$70 reflects additional interest expense on our outstanding loans.

Liquidity and Capital Resources

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business. As reflected in the accompanying financial statements, during the year ended February 28, 2017, the Company incurred a net loss of \$13,749, used cash in operations of \$838, and at February 28, 2017, had a stockholders' deficit of \$51,405. These factors raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that financial statements are issued. As a result, our independent registered public accounting firm included an explanatory paragraph in its report on our financial statements as of and for the year ended February 28, 2017 with respect to this uncertainty. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

From January 23, 2014 (inception) through February 28, 2017, we have relied on funds loaned to us by Washington Capital Advisors LLC, a company controlled by C. Thomas McMillen, our Chairman. At February 28, 2017, the outstanding loan amount due Washington Capital Advisors was \$27,500 plus accrued interest of \$1,057.

Through April 14, 2017, Washington Capital Advisors had agreed to loan us additional amounts of up to a total of \$50,000 (inclusive of the currently outstanding loan amount). As of April 14, 2017, Washington Capital Advisors withdrew its loan commitment.

The Company had cash on hand of \$1,316 at February 28, 2017. Our primary needs for cash are to fund and grow our ongoing operations. However, we will require additional capital to fully carry out our business plan.

During the twelve months ended February 28, 2017, the Company had a net decrease in cash of \$838. The Company's sources and uses of cash were as follows:

Cash Flows From Operating Activities

We used net cash of \$838 in our operating activities during the twelve months ended February 29, 2016, consisting of a net loss of \$13,749 decreased by \$12,911 due to changes in our operating assets and liabilities.

Off-Balance Sheet Arrangements

The Company was not a party to any off-balance sheet arrangements during the year ended February 28, 2017.

Critical Accounting Policies and Estimates

Critical Accounting Policies and Estimates

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of expenses during the reporting period. Significant estimates include accounting for potential liabilities. Actual results could differ from those estimates.

Revenue Recognition

The Company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

Recently Issued Accounting Pronouncements

A discussion with respect to recently issued accounting standards is provided at Note 1 to the Company's financial statements.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

This item is not applicable to smaller reporting companies.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

The financial statements required to be filed pursuant to this Item 8 are appended to this Annual Report on Form 10-K. A list of the financial statements filed herewith is found at Item 15 "Exhibits, Financial Statement Schedules."

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

None.

ITEM 9A. CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

In accordance with Exchange Act Rules 13a-15 and 15d-15, we carried out an evaluation, as of February 28, 2017, under the supervision and with the participation of our Acting Chief Executive Officer and Chief Financial Officer, of the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(e) and Rule 15d-15(e) under the Exchange Act). Based on that evaluation, our Acting Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures were effective to provide reasonable assurance that information required to be disclosed in our reports filed or submitted under the Exchange Act is recorded, accumulated, processed, summarized, reported and communicated on a timely basis within the time periods specified in the Commission's rules and forms, and is accumulated and communicated to our management, including our principal executive and principal financial officers, or persons performing similar functions, as appropriate, to allow timely decisions regarding required disclosure.

Management's Annual Report on Internal Control Over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Rules 13A-15(f) and 15d-15(f) under the Securities Exchange Act. Our internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with Generally Accepted Accounting Principles ("GAAP"). Our internal control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that in reasonable detail accurately and fairly reflect transactions involving our assets;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with U.S. GAAP, and that our receipts and expenditures are being made only in accordance with the authorization of our management, and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of our assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Our Acting Chief Executive Officer and Chief Financial Officer assessed the effectiveness of our internal control over financial reporting as of February 28, 2017. In making this assessment, management used the framework set forth in the reporting entitled Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission, or COSO. The COSO framework summarizes each of the components of a company's internal control system, including (i) the control environment, (ii) risk assessment, (iii) control activities, (iv) information and communication, and (v) monitoring. Based on such evaluation, our Acting Chief Executive Officer and Chief Financial Officer concluded that our internal control over financial reporting was effective as of February 28, 2017.

Attestation Report of the Independent Registered Public Accounting Firm

This item is not applicable to smaller reporting companies.

Changes in Internal Control over Financial Reporting

In the ordinary course of business, we routinely enhance our information systems by either upgrading our current systems or implementing new systems. No change occurred in our internal controls over financial reporting during the period ended February 28, 2017, that has materially affected, or is reasonably likely to materially affect, our internal controls over financial reporting.

ITEM 9B. OTHER INFORMATION

None.

PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

Executive Officers and Directors

Set forth below are, as of May 25, 2016, the names of our executive officers and directors, their ages, their positions, their principal occupations or employment for the past five years, the length of their tenure as directors and the names of other public companies in which such persons hold or have held directorships during the past five years. In addition, the following paragraphs include specific information about each director's experience, qualifications, attributes or skills that led the Board of Directors to the conclusion that the individual is qualified to serve on the Board of Directors as of the time of this filing, in light of our business and structure.

Name	Age	Position
Wong H'Sien Loong		Chairman of the Board of Directors, Chief Executive Officer and Chief Financial Officer – Appointed April 14, 2017
C. Thomas McMillen	65	Chairman of the Board of Directors – Resigned April 14, 2017
Michael T. Brigante	62	Acting Chief Executive Officer, President, Chief Financial Officer, Treasures, Secretary and Director – Resigned April 14, 2017

Wong H'Sien Loong. Mr. Loong has served as the Company's Chairman since April 14, 2017. Hsien Loong Wong started his career in investor relations in technology, biotechnology, mining and oil and gas. His has extensive experience in running of public companies. In particular, he was also CEO of Nexgen Petroleum Corp, an oil and gas drilling in Tennessee USA. Since 2008, Mr Wong established a career in Singapore primarily in Real Estate and logistics. He is currently a director of a commercial property valued at \$600 million. He also currently serves as director to Food Bank Singapore, a registered charity. Mr Wong received his BA (Hons) in Communications from Simon Fraser University, British Columbia and his MSc in Real Estate from the National University of Singapore.

C. Thomas McMillen. Mr. McMillen has served as the Company's Chairman since its inception on January 23, 2014 until his resignation on April 14, 2017. Since 2002, Mr. McMillen has also served as Chief Executive Officer of Washington Capital Advisors, an investment banking firm he owns. Since September 25, 2015, Mr. McMillen has served as President and Chief Executive Officer of LEAD1 Association, an association of the Football Bowl Series college athletic directors. Mr. McMillen has also served as a director of Nexstar Broadcasting since July 2014. Mr. McMillen served as Timios National Corporation's (formerly Homeland Security Capital Corporation) Chief Executive Officer and Chairman of the Board since August 2005 and served as its President since July 2011 until his resignation in February 2014. From May 2011 to July 2013, Mr. McMillen served as Chairman of the National Foundation on Fitness, Sports and Nutrition, a Congressionally authorized foundation that Mr. McMillen founded where he currently serves as Treasurer. From April 2007, he has served on the Board of Regents of the University of Maryland System. From December 2004 until January 2007, Mr. McMillen served as the Chairman of Fortress America Acquisition Corporation (now Fortress International Group, Inc., FIGI.PK), and, from January 2007 until August 2009, he served as Vice Chairman and director. From October 2007 until October 2009, Mr. McMillen served as Chairman and Co-Chief Executive Officer of Secure America Acquisition Corporation, (now Ultimate Escapes, Inc. OTCBB: ULEIQ.PK) and from October 2009 to December 2010 as a director and from November 2009 to December 2010 as Vice Chairman. Ultimate Escapes, Inc. filed for Chapter 11 bankruptcy protection in the United States Bankruptcy Court in Wilmington, Delaware in September 2010. From 1987 through 1993, Mr. McMillen served three consecutive terms in the U.S. House of Representatives representing the 4th Congressional District of Maryland. Mr. McMillen received a Bachelor of Science in Chemistry from the University of Maryland and a Bachelor and Master of Arts from Oxford University as a Rhodes Scholar.

We believe Mr. McMillen's previous experience as a member of the Board of Directors of Nexstar Broadcasting, Timios National Corporation, the University of Maryland System, Dominion Funds, Inc., Ultimate Escapes, Inc., and other companies, his previous experience as an officer of Fortress International Group, Timios National Corporation and other entities and his expertise in United States public policy and politics make him well qualified to serve on our Board of Directors.

Michael T. Brigante. Mr. Brigante has served as the Company's President and Acting Chief Executive Officer since September 20, 2015 and its Chief Financial Officer, Treasurer and Secretary and Director since the Company's inception on January 23, 2014 until his resignation on April 14, 2017. Since 2010, Mr. Brigante has also served is the Managing Member of Somerset Capital Advisors, a Financial Consultancy firm. Prior to joining the Company, Mr. Brigante served as the Executive Vice President of Finance (since 2011) and Chief Financial Officer (since 2006) of Timios National Corporation, a publicly traded title and escrow company, until his resignation in February 2014. In January 2003, Mr. Brigante joined Sky Capital Enterprises, a venture firm, and Sky Capital Holdings, a FINRA registered broker dealer, which were both London Stock Exchange listed companies and served as their Chief Financial Officer until June 2006. From July 1999 until his departure in December 2002, Mr. Brigante was the Managing Partner of Pilot Rock Consulting, a diversified financial consulting practice to public and private companies. From December 1995 until December 1996, Mr. Brigante served as the Controller and from January 1997 until June 1999 served as Chief Financial Officer of Complete Wellness Centers, Inc. a publicly held healthcare services company. Prior to his position with Complete Wellness Centers, Inc. Mr. Brigante served in a variety of Senior Financial positions with public and private companies. Mr. Brigante received a Bachelor of Science degree in Accounting and Economics from James Madison University and is a Certified Public Accountant.

We believe Mr. Brigante is qualified for service on our Board of Directors based on his extensive finance and accounting experience, which includes various senior positions with public companies and his experience as a Certified Public Accountant.

Term of Office

Each director holds office until the annual meeting of stockholders and until his successor is duly elected and qualified. Officers are elected by our Board of Directors and hold office at the discretion of our Board of Directors.

Director Nominations

The Company plans to rely on current directors and management to recommend future directors to the Company. If the Company enters an industry sector not familiar to the current management or directors, the Company will seek outside recommendations for industry experts to consider as potential director nominees.

Family Relationships

There are no family relationships; as such term is defined in item 401(d) of Regulation S-K, among any of the directors or executive officers of the Company.

Involvement in Certain Legal Proceedings

None of the Company's directors or executive officers has been involved in legal proceedings over the past ten years that are material to an evaluation of his ability or integrity to serve as a director or executive officer of the Company.

Corporate Governance

Committees of the Board of Directors and Meetings

The Company currently does not have separate committees of the Board of Directors. Until April 14, 2017, Messer's McMillen and Brigante acted on all matters that came before the board. The Company plans to create audit and compensation committees as the Company expands its business and an independent director is elected to the board.

Meeting Attendance.

During the period ended February 28, 2017, there were no meetings of our Board of Directors.

Board Leadership Structure

Until April 14, 2017, Mr. McMillen served as the Chairman of our Board of Directors and Mr. Brigante served as a Director. On April 14, 2017, Mr. Loong became the Chairman of the Board of Directors of the Company. The Board of Directors does not have a policy regarding the separation of the roles of Chief Executive Officer, President and Chief Financial Officer. The Board of Directors believes it is in the best interests of the Company to make that determination based on the position and direction of the Company and the membership of the Board of Directors. The Board of Directors has determined that having the Company's Chief Executive Officer, President and Chief Financial Officer serve as a Director is in the best interest of the Company's stockholders at this time.

	2015	\$	---	\$	---	\$	---	\$	---	\$	---	\$	---
Michael T. Brigante	2017	\$	---	\$	---	\$	---	\$	---	\$	---	\$	---
Acting Chief													
Executive	2016	\$	---	\$	---	\$	---	\$	---	\$	---	\$	---
Officer, President													
and Chief													
Financial Officer	2015	\$	---	\$	---	\$	---	\$	---	\$	---	\$	---

Narrative Disclosure to Summary Compensation Table

Neither Messer's McMillen nor Brigante were subject to employment contracts.

Outstanding Equity Awards at Fiscal Year-End

There are no equity awards outstanding at February 28, 2017. The Company does not currently have an equity incentive program.

Nonqualified Deferred Compensation

The Company does not have any non-qualified deferred compensation plans.

Director Compensation

The Company did not compensate Messer's McMillen or Brigante for their participation as Directors of the Company.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

The following table sets forth certain information with respect to the beneficial ownership of our Common Stock as of May 25, 2017 for (a) our named executive officers, (b) each of our directors, (c) all of our current directors and executive officers as a group, and (d) each stockholder known by us to own beneficially more than 5% of each class of our shares of Common Stock, relying solely upon the amounts and percentages disclosed in their public filings.

Beneficial ownership is determined in accordance with the rules of the Commission and includes voting or investment power with respect to the securities. We deem shares of common stock that may be acquired by an individual or group within 60 days of May 25, 2017, pursuant to the exercise or conversion of options or warrants to be outstanding for the purpose of computing the percentage ownership of such individual or group, but are not deemed to be outstanding for the purpose of computing the percentage ownership of any other person shown in the table. Except as indicated in footnotes to this table, we believe that the stockholders named in this table have sole voting and investment power with respect to all shares of stock shown to be beneficially owned by them based on information provided to us by these stockholders.

Percentage of ownership is based on 10,307,000 shares of Common Stock outstanding as of May 25, 2017.

The address for the director and named executive officers is c/o Property Management Corporation of America, Unit A, 19/F, Times Media Centre, 133 Wan Chai Road, Wan Chai, Hong Kong.

	Number of Shares of Common Stock Beneficially Owned⁽¹⁾	Percentage of Common Stock Owned
<i>Directors and Executive Officers</i>		
Wong H'Sien Loong ⁽²⁾	9,000,000	87.4%
Executive officers and directors as a group (1 persons)	9,000,000	87.4%
<i>5% or more stockholders</i>		
None ⁽³⁾	---	---

(1) Beneficial ownership is determined in accordance with the rules of the Commission and generally includes voting or investment power with respect to securities. Beneficial ownership also includes shares of Common Stock subject to options and warrants currently exercisable or convertible, or exercisable or convertible within 60 days of May 25, 2017.

(2) Reflects Mr. Loong's purchase of 9,000,000 shares of our Common Stock on April 14, 2017.

(3) Based solely on review of stockholders positions as reflected on the transfer agents records as of May 25, 2017 and the lack of filings of Schedule 13G filed with the Securities and Exchange Commission as of May 25, 2015.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE

Notes Payable – Officer/Stockholder

From January 23, 2014 (inception) through February 28, 2017, we have relied on funds loaned to us by Washington Capital Advisors LLC, a company controlled by C. Thomas McMillen, our Chairman. At February 28, 2017 and February 29, 2016, the outstanding loan amount due Washington Capital Advisors was \$27,500 plus accrued interest at February 28, 2017 of \$1,057. On April 14, 2017, the Company repaid to Washington Capital Advisors \$28,557, including interest of \$1,057 in settlement of outstanding loans and accrued interest.

Washington Capital Advisors LLC is an entity controlled by or Chairman C. Thomas McMillen.

Revenue

Through February 28, 2017, one hundred percent (100%) of the Company's revenue came from the management of two properties under property management services contracts. These properties are majority owned by our Chairman and our Acting Chief Executive Officer, President and Chief Financial Officer. The management services contracts expired February 28, 2017 and were not renewed.

Office Space

The Company sublets approximate 250 square feet of office space in Marshall, Virginia, which serves as its principal executive offices. The sublease is on a month-to-month basis for \$350 per month. The sublease is with Washington Capital Advisors, a company controlled by C. Thomas McMillen, the Company's Chairman. The lease was terminated on March 31, 2017

Rent expense related to its office space was \$4,200 for the twelve months ended February 28, 2017.

We believe that each of the above referenced transactions was made on terms not materially less favorable to us than could have been obtained from an unaffiliated third party. Furthermore, any future transactions between us and officers, directors, principal stockholders or affiliates, will be on terms not materially less favorable to us than could be obtained from an unaffiliated third party.

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES

The following table presents fees for professional services rendered by Weinberg and Company P.C. for our fiscal year ended February 28, 2017. The amount includes the cost to audit our 2016 10K and for the review of our quarterly filings on Form 10Q during our 2017 fiscal year.

	Year Ended February 28, 2017
Audit fees:(1)	\$ 10,000
Audit related fees:	—
Tax fees:	—
All other fees:	\$ ---
Total	\$ 10,000

(1) Audit fees represent fees of Weinberg and Company P.C. for the audit of the Company's annual results of operations and reports on Form 10K and review of the Company's quarterly results of operations and reports on Form 10-Q; and the services that an independent registered public accounting firm would customarily provide in connection with consents and assistance with review of documents filed with the Commission.

Pre-Approval of Audit and Permissible Non-Audit Services of Independent Auditors

Policy on Pre-Approval of Audit and Permissible Non-Audit Services of Independent Auditors. Consistent with Commission policies regarding auditor independence, Messer's McMillen and Brigante had responsibility for appointing, setting compensation, and overseeing the work of the independent auditor through April 14, 2017. In recognition of this responsibility, they have established a policy to pre-approve all audit and permissible non-audit services provided by the independent auditor.

Prior to engagement of an independent registered public accounting firm for the next year's audit, management will submit an aggregate of services expected to be rendered during that year for each of four categories of services to the Board of Directors for approval.

1. **Audit** services include audit work performed in the preparation of financial statements, as well as work that generally only an independent registered public accounting firm can reasonably be expected to provide, including comfort letters, statutory audits, and attest services and consultation regarding financial accounting and/or reporting standards.

2. **Audit-Related** services are for assurance and related services that are traditionally performed by an independent registered public accounting firm, including due diligence related to mergers and acquisitions, employee benefit plan audits, and special procedures required to meet certain regulatory requirements.

3. **Tax** services include all services performed by an independent registered public accounting firm's tax personnel except those services specifically related to the audit of the financial statements, and includes fees in the areas of tax compliance, tax planning, and tax advice.

4. **Other Fees** are those associated with services not captured in the other categories. The Company generally does not request such services from our independent registered public accounting firm.

PART IV

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES

(a) (1) and (2) The following documents are filed as part of this Annual Report on Form 10-K:

Reference is made to the Index to Consolidated Financial Statements on Page F-1. Other financial statement schedules have not been included because they are not applicable or the information is included in the financial statements or notes thereto.

(b) (3) Exhibits:

Exhibit	Description
3.1*	Certificate of Incorporation of Property Management Corporation of America
3.2**	Certificate of Designation of Series A Preferred Stock
3.3*	Bylaws of Property Management Corporation of America
10.1*	Subscription Agreement
10.2*	Escrow Agreement
10.3*	Secured Promissory Note between Washington Capital Advisors and Property Management Corporation of America
10.4*	Management Services Agreement between Marsh Road LLC and Property Management Corporation of America
10.5*	Management Services Agreement between Main Street Heritage LLC and Property Management Corporation of America
21.1*	Subsidiaries of Property Management Corporation of America
31.1***	Certification of Michael Brigante, Principal Executive Officer Through April 14, 2017, Pursuant to Securities Exchange Act Rule 13a-14(a) As Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002*
31.2***	Certification of Wong H'Sien Loong, Principal Executive Officer April 15, 2017 Through May 25, 2017, Pursuant to Securities Exchange Act Rule 13a-14(a) As Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002*

32.1***	Certification of Michael Brigante, Principal Executive Officer Through April 14, 2017, Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002*
32.2***	Certification of Wong H'Sien Loong, Principal Executive Officer April 15, 2017 Through May 25, 2017, Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002*
101****	The following materials from the Annual Report on Form 10-K of Property Management Corporation of America for the periods ended February 28, 2017 and February 29, 2016, formatted in XBRL (Extensible Business Reporting Language): (i) the Balance Sheets; (ii) the Statements of Operations; (iii) the Statement of Changes in Stockholders' Deficit; (iv) the Statements of Cash Flows; and (v) Notes to Consolidated Financial Statements.

* Incorporated by reference to the exhibits filed with the Company's Registration Statement on Form S-1 (No. 333-196503), effective June 26, 2014.

** Incorporated by reference to the exhibits filed with the Company's Current Report on Form 8-K, filed April 28, 2017.

*** Exhibit filed with this Annual Report on Form 10-K.

**** XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.

SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

PROPERTY MANAGEMENT CORPORATION OF AMERICA

<u>/s/ Michael T. Brigante</u> Michael T. Brigante Acting Chief Executive Officer, President and Chief Financial Officer – Resigned April 14, 2017 (Principal Executive and Financial and Accounting Officer)	April 14, 2017
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<u>/s/ Wong H'Sien Loong</u> Wong H'Sien Loong Chairman, President, Chief Executive Officer and Chief Financial Officer – Appointed April 14, 2017 (Principle Executive and Financial and Accounting Officer)	June 13, 2017
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In accordance with the Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Wong H'Sien Loong		
Wong H'Sien Loong	Chairman of the Board of Directors, Chief Executive Officer, President and Chief Financial Officer – Appointed April 14, 2017 (Principal Executive and Financial and Accounting Officer)	June 13, 2017
/s/ C. Thomas McMillen		
C. Thomas McMillen	Chairman of the Board of Directors Resigned April 14, 2017	April 14, 2017
/s/ Michael T. Brigante		
Michael T. Brigante	Acting Chief Executive Officer, President and Chief Financial Officer and Director (Principal Executive and Financial and Accounting Officer) Resigned April 14, 2017	April 14, 2017

Property Management Corporation of America

February 28, 2017 and February 29, 2016

Index to the Financial Statements

Contents	Page(s)
Report of Independent Registered Public Accounting Firms	F-1
Balance sheets at February 28, 2017 and February 29, 2016	F-2
Statements of operations for the years ended February 28, 2017 and February 29, 2016	F-3
Statement of changes in stockholders' deficit for the years ended February 28, 2017 and February 29, 2016	F-4
Statements of cash flows for the years ended February 28, 2017 and February 29, 2016	F-5
Notes to the financial statements	F-6

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Stockholders
Property Management Corporation of America

We have audited the accompanying balance sheets of Property Management Corporation of America (the “Company”) as of February 28, 2017 and February 29, 2016, and the related statements of operations, changes in stockholders’ deficit, and cash flows for the years then ended. These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of February 28, 2017 and February 29, 2016, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements, during the year ended February 28, 2017, the Company incurred a net loss and utilized cash flows in operations, and at February 28, 2017, had a stockholders' deficit. These conditions raise substantial doubt about the Company’s ability to continue as a going concern. Management’s plans in regards to these matters are also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/Weinberg and Company, P.A.
Los Angeles, California
June 13, 2017

Property Management Corporation of America

Balance Sheets

	February 28, 2017	February 29, 2016
ASSETS		
CURRENT ASSETS:		
Cash	\$ 1,316	\$ 2,154
Management fee receivable	<u>1,673</u>	<u>-</u>
Total Assets	<u><u>\$ 2,989</u></u>	<u><u>\$ 2,154</u></u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 26,894	\$ 12,310
Notes payable - related party	<u>27,500</u>	<u>27,500</u>
Total Current Liabilities	<u>54,394</u>	<u>39,810</u>
STOCKHOLDERS' DEFICIT:		
Preferred stock par value \$0.0001: 1,000,000 shares authorized; none issued or outstanding	-	-
Common stock par value \$0.0001: 18,000,000 shares authorized; 10,307,000 shares issued and outstanding, respectively	1,031	1,031
Additional paid-in capital	65,219	65,219
Accumulated deficit	<u>(117,655)</u>	<u>(103,906)</u>
Total Stockholders' Deficit	<u>(51,405)</u>	<u>(37,656)</u>
Total Liabilities and Stockholders' Deficit	<u><u>\$ 2,989</u></u>	<u><u>\$ 2,154</u></u>

See accompanying notes to the financial statements.

Property Management Corporation of America

Statements of Operations

	For the Fiscal Year Ended February 28, 2017	For the Fiscal Year Ended February 29, 2016
Revenue - related party	\$ 14,054	\$ 14,558
Cost of revenue	<u>6,320</u>	<u>6,551</u>
Gross margin	<u>7,734</u>	<u>8,007</u>
Operating expenses		
Professional fees	10,438	1,801
General and administrative	6,432	14,796
Rent - related party	<u>4,200</u>	<u>4,200</u>
Total operating expenses	<u>21,070</u>	<u>20,797</u>
Loss from operations	(13,336)	(12,790)
Other income (expense)		
Interest expense	(413)	(343)
Net loss	<u>\$ (13,749)</u>	<u>\$ (13,133)</u>
Earnings per share - basic and diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted average common shares outstanding - basic and diluted	<u>10,307,000</u>	<u>10,214,123</u>

See accompanying notes to the financial statements.

Property Management Corporation of America

Statement of Changes in Stockholders' Deficit
For the Fiscal Years Ended February 28, 2017 and February 29, 2016

	Common Stock Par Value \$0.0001		Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit
	Number of Shares	Amount			
Balance, March 1, 2015	10,007,000	\$ 1,001	\$ 50,249	\$ (90,773)	\$ (39,523)
Common stock issued for cash at \$0.05 per share	300,000	30	14,970	-	15,000
Net loss	-	-	-	(13,133)	(13,133)
Balance, February 29, 2016	10,307,000	1,031	65,219	(103,906)	(37,656)
Net loss	-	-	-	(13,749)	(13,749)
Balance, February 28, 2017	<u>10,307,000</u>	<u>\$ 1,031</u>	<u>\$ 65,219</u>	<u>\$ (117,655)</u>	<u>\$ (51,405)</u>

See accompanying notes to the financial statements.

Property Management Corporation of America

Statements of Cash Flows

	For the Fiscal Year Ended February 28, 2017	For the Fiscal Year Ended February 29, 2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	\$ (13,749)	\$ (13,133)
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Management fee receivable	(1,673)	-
Accounts payable and accrued expenses	<u>14,584</u>	<u>(10,743)</u>
Net cash used in operating activities	<u>(838)</u>	<u>(23,876)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from sale of common stock	-	15,000
Proceeds from note payable - related party	<u>-</u>	<u>10,000</u>
Net cash provided by financing activities	<u>-</u>	<u>25,000</u>
NET CHANGE IN CASH	(838)	1,124
Cash at beginning of reporting period	<u>2,154</u>	<u>1,030</u>
Cash at end of reporting period	<u>\$ 1,316</u>	<u>\$ 2,154</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION:		
Interest paid	<u>\$ 413</u>	<u>\$ 343</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the financial statements.

Property Management Corporation of America
Years ended February 28, 2017 and February 29, 2016
Notes to the Financial Statements

Note 1 - Organization and Summary of Significant Accounting Policies

Property Management Corporation of America (the “Company”) was incorporated on January 23, 2014 under the laws of the State of Delaware.

On April 14, 2017, Mr. Wong H’Sien Loong acquired an aggregate of 9,000,000 shares of common stock of the Company, representing approximately 87.4% of the issued and outstanding shares of common stock of the Company as of such date, from C. Thomas McMillen and Michael T. Brigante, the previous majority shareholders of the Company for \$200,000.

On April 28, 2017, the Company entered into a software license agreement with Finger Motion Company Limited, a Hong Kong corporation, (“Finger Motion”) that provides the Company the worldwide license to market and sell several role-playing video games. The license is for an initial term of 10 years with subsequent 5-year extensions at the option of the parties. As consideration for the license, the Company agreed to issue to three principals of Finger Motion, Cheong Chee Ming, Cheong Leong Foong and Liew Siew Chin, 40,000, 30,000 and 30,000 shares of Series A Preferred Stock, respectively, or a total of 100,000 shares of Series A Preferred Stock. Each share of Series A Preferred Stock is convertible into one share of common stock and has the voting power of 200 common shares on matters submitted to shareholders for voting purposes. This results in giving the principals of Finger Motion the voting power of an aggregate of 20 million shares of common stock of the Company.

On May 15, 2017, the Company received the written consent in lieu of a meeting of the holders of a majority of the total voting power of all issued and outstanding voting capital of the Company that authorized amending the Company’s Certificate of Incorporation to effect a reverse stock split of the issued and outstanding shares of the Company’s common stock on the basis of one (1) post-Split share of Common Stock for every four (4) pre-Split shares of Common Stock, to increase the total number of authorized shares of common stock from 18,000,000, to 200,000,000, and to change the name of the Company from Property Management Corporation of America to FingerMotion, Inc. As of June 13, 2017, none of these amendments have gone into effect.

Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business. As reflected in the accompanying financial statements, during the year ended February 28, 2017, the Company incurred a net loss of \$13,749, used cash in operations of \$838, and at February 28, 2017, had a stockholders' deficit of \$51,405. These factors raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that financial statements are issued. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

From January 23, 2014 (inception) through February 28, 2017, we relied on funds loaned to us by Washington Capital Advisors LLC, a company controlled by our former Chairman. At February 28, 2017, the outstanding loan and accrued interest amounts due Washington Capital Advisors were \$27,500 and \$1,057, respectively. On April 24, 2017, the total of \$28,557 was repaid.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of expenses during the reporting period. Significant estimates include accounting for potential liabilities. Actual results could differ from those estimates.

Revenue Recognition

The Company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

Income Taxes

The Company accounts for income taxes using the asset and liability method whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Basic and diluted loss per share

Basic loss per share is computed by dividing net loss applicable to common stockholders by the weighted average number of outstanding common shares during the period. Diluted loss per share is computed by dividing the net loss applicable to common stockholders by the weighted average number of common shares outstanding plus the number of additional common shares that would have been outstanding if all dilutive potential common shares had been issued. For the years ended February 28, 2017 and February 29, 2016, the basic and diluted shares outstanding were the same, as there were no potentially dilutive shares outstanding.

Fair Value of Financial Instruments

Under current accounting guidance, fair value is defined as the price at which an asset could be exchanged or a liability transferred in a transaction between knowledgeable, willing parties in the principal or most advantageous market for the asset or liability. Where available, fair value is based on observable market prices or parameters or derived from such prices or parameters. Where observable prices or parameters are not available, valuation models are applied. A fair value hierarchy prioritizes the inputs used in measuring fair value into three broad levels as follows:

Level 1 – Quoted prices in active markets for identical assets or liabilities.

Level 2 – Inputs, other than the quoted prices in active markets, are observable either directly or indirectly.

Level 3 – Unobservable inputs based on the Company's assumptions.

The Company is required to use observable market data if such data is available without undue cost and effort. As of February 28, 2017, the amounts reported for cash, accounts payable and accrued liabilities, and notes payable approximated fair value because of their short-term maturities.

Recently Issued Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers. ASU 2014-09 is a comprehensive revenue recognition standard that will supersede nearly all existing revenue recognition guidance under current U.S. GAAP and replace it with a principle based approach for determining revenue recognition. Under ASU 2014-09, revenue is recognized when a customer obtains control of promised goods or services and is recognized in an amount that reflects the consideration which the entity expects to receive in exchange for those goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The FASB has recently issued ASU 2016-08, ASU 2016-10, ASU 2016-11, ASU 2016-12, ASU 2016-20, and ASU 2017-05, all of which clarify certain implementation guidance within ASU 2014-09. ASU 2014-09 is effective for interim and annual periods beginning after December 15, 2017. Early adoption is permitted only in annual reporting periods beginning after December 15, 2016, including interim periods therein. The standard can be adopted either retrospectively to each prior reporting period presented (full retrospective method), or retrospectively with the cumulative effect of initially applying the guidance recognized at the date of initial application (the cumulative catch-up transition method). The Company is currently in the process of analyzing the information necessary to determine the impact of adopting this new guidance on its financial position, results of operations, and cash flows. The Company will adopt the provisions of this statement in the period beginning March 1, 2018.

In February 2016, the FASB issued ASU No. 2016-02, Leases. This update will require the recognition of a right-of-use asset and a corresponding lease liability, initially measured at the present value of the lease payments, for all leases with terms longer than 12 months. For operating leases, the asset and liability will be expensed over the lease term on a straight-line basis, with all cash flows included in the operating section of the statement of cash flows. For finance leases, interest on the lease liability will be recognized separately from the amortization of the right-of-use asset in the statement of comprehensive income and the repayment of the principal portion of the lease liability will be classified as a financing activity while the interest component will be included in the operating section of the statement of cash flows. ASU 2016-02 is effective for annual and interim reporting periods beginning after December 15, 2018. Early adoption is permitted. Upon adoption, leases will be recognized and measured at the beginning of the earliest period presented using a modified retrospective approach. The Company is currently evaluating the impact of the adoption of ASU 2016-02 on its financial statements and related disclosures.

Other recent accounting pronouncements issued by the FASB, including its Emerging Issues Task Force, the American Institute of Certified Public Accountants, and the Securities and Exchange Commission did not or are not believed by management to have a material impact on the Company's present or future consolidated financial statements.

Note 2 – Related Party Transactions

Notes Payable – Officer/stockholder

From January 23, 2014 (inception) through February 28, 2017, we have relied on funds loaned to us by Washington Capital Advisors LLC, a company controlled by C. Thomas McMillen, our former Chairman. At February 28, 2017 and February 29, 2016, the outstanding amount due Washington Capital Advisors was \$27,500 plus accrued interest at February 28, 2017 of \$1,057. The notes are made for working capital purposes, bear interest at 1.5% per annum, are unsecured, and are due on demand. On April 14, 2017, the Company repaid to Washington Capital Advisors \$28,557, including interest of \$1,057 in settlement of outstanding the notes and accrued interest.

Revenue

One hundred percent (100%) of the Company's revenue comes from the management of two properties under management services contracts. These properties are owned in part by the former Chairman and former Acting Chief Executive Officer, President and Chief Financial Officer of the Company. The management services contracts expired on February 28, 2017 and have not been renewed.

Office rent

The Company sublets an approximate 250 square foot office space in Marshall, Virginia, which serves as its principal executive offices. The sublease is on a month-to-month basis for \$350 per month. The sublease is with Washington Capital Advisors. The Company terminated this lease effective March 31, 2017. For the years ending February 28, 2017 and February 29, 2016, rent expense was \$4,200 per year.

Note 3 – Income Taxes

The Company has no tax provision for any period presented due to its history of operating losses. As of February 28, 2017, the Company had deferred tax assets resulting from net operating loss ("NOL") carry-forwards of approximately \$120,000, which are available to offset future taxable income, if any, through 2037.

Components of the Company's deferred tax assets as of February 28, 2017 and February 29, 2016 are as follows:

	February 28, 2017	February 29, 2016
Net deferred tax assets – Non-current:		
Net operating loss carryforwards	\$ 49,077	\$ 35,328
Less valuation allowance	<u>(49,077)</u>	<u>(35,328)</u>
Deferred tax assets, net of valuation allowance	<u>\$ -</u>	<u>\$ -</u>

In assessing the potential realization of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will be realized. The ultimate realization of deferred tax assets is dependent upon the Company attaining future taxable income during the periods in which those temporary differences become deductible. As of February 28, 2017, and February 29, 2016, management was unable to determine if it is more likely than not that the Company's deferred tax assets will be realized, and has therefore recorded an appropriate valuation allowance against deferred tax assets at such dates.

No federal tax provision has been provided for the years ended February 28, 2017 and February 29, 2016 due to the losses incurred during such periods. Reconciled below is the difference between the income tax rate computed by applying the U.S. federal statutory rate and the effective tax rate for the years ended February 28, 2017 and February 29, 2016.

	For the Year Ended February 28, 2017	For the Year Ended February 29, 2016
U.S. Federal statutory income tax rate	34.0%	34.0%
Change in valuation allowance	(34.0)	(34.0)
Effective income tax rate	<u>0.0%</u>	<u>0.0%</u>

The Company adopted accounting rules which address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under these rules, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than fifty percent likelihood of being realized upon ultimate settlement. These accounting rules also provide guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. As of February 28, 2017, no liability for unrecognized tax benefits was required to be recorded

Note 4 – Subsequent Events

On April 14, 2017, Mr. Wong H'Sien Loong entered into stock purchase agreements for the acquisition of an aggregate of 9,000,000 shares of common stock of the Company, representing approximately 87.4% of the issued and outstanding shares of common stock of the Company as of such date, from C. Thomas McMillen and Michael T. Brigante, the previous majority shareholders of the Company.

On April 15, 2017, the Company agreed to issue 2,850,000 shares of common stock for total proceeds of approximately \$65,000. As of June 13, 2017, the shares have not been issued.

On April 28, 2017, the Company entered into a software license agreement with Finger Motion Company Limited, a Hong Kong corporation, ("Finger Motion") that provides the Company the worldwide license to market and sell several role-playing video games. The license is for an initial term of 10 years with subsequent 5-year extensions at the option of the parties. As consideration for the license, the Company agreed to issue to three principals of Finger Motion, Cheong Chee Ming, Cheong Leong Foong and Liew Siew Chin, 40,000, 30,000 and 30,000 shares of Series A Preferred Stock, respectively, or a total of 100,000 shares of Series A Preferred Stock. Each share of Series A Preferred Stock is convertible into one share of common stock and has the voting power of 200 common shares on matters submitted to shareholders for voting purposes. This results in giving the principals of Finger Motion the voting power of an aggregate of 20 million shares of common stock of the Company.

On May 15, 2017, the Company received the written consent in lieu of a meeting of the holders of a majority of the total voting power of all issued and outstanding voting capital of the Company that authorized amending the Company's Certificate of Incorporation to effect a reverse stock split of the issued and outstanding shares of the Company's common stock on the basis of one (1) post-Split share of Common Stock for every four (4) pre-Split shares of Common Stock, to increase the total number of authorized shares of common stock from 18,000,000, to 200,000,000, and to change the name of the Company from Property Management Corporation of America to FingerMotion, Inc. As of June 13, 2017, none of these amendments have gone into effect.