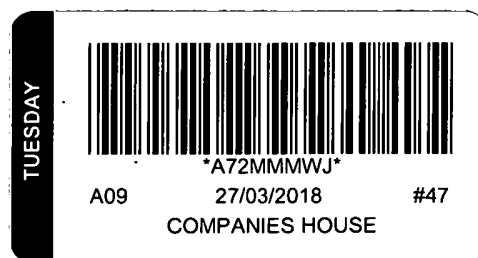


COMPANY REGISTRATION NUMBER: 2226323

**Euro-Asia Exports Limited**  
**Filleted Unaudited Financial Statements**  
**31 December 2017**

**KING & KING**  
Chartered accountant  
First Floor Roxburghe House  
273-287 Regent Street  
London  
W1B 2HA



# **Euro-Asia Exports Limited**

## **Financial Statements**

**Period from 1 April 2017 to 31 December 2017**

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## **Euro-Asia Exports Limited**

### **Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Euro-Asia Exports Limited**

**Period from 1 April 2017 to 31 December 2017**

As described on the statement of financial position, the director of the company is responsible for the preparation of the financial statements for the period ended 31 December 2017, which comprise the statement of financial position, statement of changes in equity and the related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



KING & KING  
Chartered accountant

First Floor Roxburghe House  
273-287 Regent Street  
London  
W1B 2HA

## **Euro-Asia Exports Limited**

### **Statement of Financial Position**

**31 December 2017**

	Note	31 Dec 17 £	£	31 Mar 17 £
<b>Current Assets</b>				
Cash at bank and in hand		2		500,000
<b>Net Current Assets</b>			2	500,000
<b>Total Assets Less Current Liabilities</b>			2	500,000
<b>Capital and Reserves</b>				
Called up share capital			2	500,000
<b>Members Funds</b>			2	500,000

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the income statement has not been delivered.

For the period ending 31 December 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 5 January 2018, and are signed on behalf of the board by:

  
Mr T S Kapur  
Director

Company registration number: 2226323

The notes on pages 4 to 5 form part of these financial statements.

# Euro-Asia Exports Limited

## Statement of Changes in Equity

Period from 1 April 2017 to 31 December 2017

	Note	Called up share capital £	Profit and loss account £	Total £
<b>At 1 April 2016</b>		500,000	4,557,955	5,057,955
Profit for the period		<u>          </u>	1,962	1,962
<b>Total Comprehensive Income for the Period</b>		–	1,962	1,962
Dividends paid and payable		<u>          </u>	(4,559,917)	(4,559,917)
<b>Total Investments by and Distributions to Owners</b>		–	(4,559,917)	(4,559,917)
<b>At 31 March 2017</b>		500,000	–	500,000
Profit for the period			–	–
Cancellation of subscribed capital		(499,998)	–	(499,998)
<b>Total Investments by and Distributions to Owners</b>		(499,998)	–	(499,998)
<b>At 31 December 2017</b>		<u>          2          </u>	<u>          –          </u>	<u>          2          </u>

The notes on pages 4 to 5 form part of these financial statements.

# **Euro-Asia Exports Limited**

## **Notes to the Financial Statements**

**Period from 1 April 2017 to 31 December 2017**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Roxburghe House, 273 - 287 Regent Street, London, W1B 2HA.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

# Euro-Asia Exports Limited

## Notes to the Financial Statements *(continued)*

**Period from 1 April 2017 to 31 December 2017**

### 4. Director's advances, credits and guarantees

During the period the director entered into the following advances and credits with the company:

	<b>31 Dec 17</b>		
	Balance brought forward £	Amounts repaid £	Balance outstanding £
Mr T S Kapur	—	—	—

	<b>31 Mar 17</b>		
	Balance brought forward £	Amounts repaid £	Balance outstanding £
Mr T S Kapur	(300,000)	300,000	—