

**Xelpmoc Design and Tech UK Limited****BALANCE SHEET**

(All amounts in UK Pounds, unless otherwise stated)

Particular	Note	Year Ended	For the period ended
		31-Mar-23	Nov 22, 2021 To Mar 31, 2022
		(in £)	(in £)
<b>I. ASSETS</b>			
<b>1. NON CURRENT ASSETS</b>			
(a) Property, Plant & Equipment		-	-
(b) Other Intangible Asset		-	-
(c) Financial assets			
(d) Deferred Tax Assets (Net)			
<b>TOTAL NON CURRENT ASSETS</b>		<b>-</b>	<b>-</b>
<b>2. CURRENT ASSETS</b>			
(a) Financial Assets			
(i) Trade Receivables		-	-
(ii) Cash & Cash Equivalents	4	756.34	-
(iii) Bank Balance other than (ii) above		-	-
(iv) Short term Loans & Advances	3	4,358.00	4,358.00
(b) Current Tax Assets (Net)			
(c) Other Current Assets	5	8,669.45	-
<b>TOTAL CURRENT ASSETS</b>		<b>13,783.79</b>	<b>4,358.00</b>
<b>TOTAL ASSETS</b>		<b>13,783.79</b>	<b>4,358.00</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	6	1,30,100.00	100.00
(b) Other Equity		-1,21,345.04	-2,782.80
<b>TOTAL EQUITY</b>		<b>8,754.96</b>	<b>-2,682.80</b>
<b>LIABILITIES</b>			
<b>1. NON CURRENT LIABILITIES</b>			
(a) Financial Liabilities			
(b) Deferred Tax Liability			
<b>TOTAL NON CURRENT LIABILITIES</b>			
<b>2. CURRENT LIABILITES</b>			
(a) Financial Liabilities			
(i) Borrowings	7	-	4,358.00
(ii) Trade Payables	8	491.83	-
(iii)Others Financial liabilities			
(b) Other Current Liabilities	9	4,537.00	2,682.80
(c) Current Tax liability(Net)			
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,028.83</b>	<b>7,040.80</b>
<b>TOTAL LIABILITIES</b>		<b>5,028.83</b>	<b>7,040.80</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>13,783.79</b>	<b>4,358.00</b>

Significant Accounting Policies

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The Accompanying Notes 1 to 15 are Integral Part of the Financial Statements

For Ashish Shah &amp; Associates

FRN: 146564W

For Xelpmoc Design and Tech UK Limited

Company Number: 1378485

PROPRIETOR

Ashish Shah

Mem. No.: 153479

PLACE: Mumbai

DATE: 20th May 2023

DIRECTOR

Srinivas Koorra

DIN: 07227584

PLACE : Hyderabad

DATE: 20th May 2023

**Xelpmoc Design and Tech UK Limited**

**Statement of Profit and Loss**

(All amounts in UK Pounds, unless otherwise stated)

	Note No.	For the Quarter Ended			Year Ended	For the Period Ended
		Mar 31, 2023	Dec 31, 2022	Mar 31, 2022	Mar 31, 2023	Nov 22, 2021 To Mar 31, 2022
<b>Continuing operations</b>						
Revenue from operations		-	-	-	-	-
Other income		-	-	-	-	-
<b>Total income</b>		-	-	-	-	-
<b>Expenses</b>						
Changes in inventory of work-in-progress, stock-in-trade and finished goods		-	-	-	-	-
Employee benefit expense		-	-	-	-	-
Depreciation		-	-	-	-	-
Other expenses	10	11,552.41	50,268.27	2,782.80	1,18,562.24	2,782.80
Finance cost		-	-	-	-	-
<b>Total expenses</b>		<b>11,552.41</b>	<b>50,268.27</b>	<b>2,782.80</b>	<b>1,18,562.24</b>	<b>2,782.80</b>
<b>Profit/ (Loss) before exceptional items and tax</b>		<b>(11,552.41)</b>	<b>(50,268.27)</b>	<b>(2,782.80)</b>	<b>(1,18,562.24)</b>	<b>(2,782.80)</b>
<b>Profit before tax from continuing operations</b>						
Income tax expense						
-Current tax		-	-	-	-	-
-Deferred tax		-	-	-	-	-
<b>Total tax expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit/ (Loss) from continuing operations</b>		<b>(11,552.41)</b>	<b>(50,268.27)</b>	<b>(2,782.80)</b>	<b>(1,18,562.24)</b>	<b>(2,782.80)</b>
<b>Profit from discontinued operations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other comprehensive income</b>						
Items that will not be reclassified to profit and loss						
Items that will be reclassified to profit and loss						
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>(11,552.41)</b>	<b>(50,268.27)</b>	<b>(2,782.80)</b>	<b>(1,18,562.24)</b>	<b>(2,782.80)</b>
<b>Earnings per share (In Rupees)</b>						
(1) Basic		-0.09	-0.56	-27.83	-1.50	-27.83
(2) Diluted		-0.09	-0.56	-27.83	-1.50	-27.83

**Significant accounting policies**

The Accompanying Notes 1 to 15 are Integral Part of the Financial Statements

For Ashish Shah & Associates  
FRN: 146564W

For Xelpmoc Design and Tech UK Limited  
Company Number: 1378485

PROPRIETOR  
Ashish Shah  
Mem. No.: 153479

DIRECTOR  
Srinivas Koora  
DIN: 07227584

PLACE: Mumbai  
DATE: 20th May 2023

PLACE : Hyderabad  
DATE: 20th May 2023

**Xelpmoc Design and Tech UK Limited****CASH FLOW STATEMENT**

(Figures In UK Pound)

PARTICULAR	For the Year Ended 31-Mar-23		For the Period Ended Nov 22, 2021 To Mar 31, 2022	
	Rupees	Rupees	Rupees	Rupees
<b>CASH FLOW FROM OPERATING ACTIVITY</b>				
NET PROFIT BEFORE TAX	(1,18,562.24)		(2,782.80)	
<b>Adjustment for:</b>				
FD Interest Received	-		-	
Depreciation & Amortisation	-		-	
Finance Cost & Other Related Expenses	-		-	
<b>Operating Profit before Working Capital Changes</b>	<b>(1,18,562.24)</b>		<b>(2,782.80)</b>	
(Increase)/ Decrease in Loans & Advances	-		(4,358.00)	
(Increase)/ Decrease in Trade Receivables	-		-	
(Increase)/ Decrease in Other Current Assets	(8,669.45)		-	
Increase/ (Decrease) in Trade Payables	491.83		-	
Increase/ (Decrease) in Other Current Liabilities	(2,503.80)		7,040.80	
<b>Cash Generated from Operation</b>	<b>(1,29,243.66)</b>		<b>(100.00)</b>	
Taxes/ Tax Paid As Adjusted By Deferred Tax	-		-	
<b>Net Cash from Operating Activity</b>		<b>(1,29,243.66)</b>		<b>(100.00)</b>
<b>CASH FLOW FROM INVESTING ACTIVITY</b>				
(Increase)/ Decrease in Non Current Financial Assets	-		-	
Tangible Assets	-		-	
Intangible Assets	-		-	
FD Interest Received	-		-	
(Increase)/ Decrease in Other Bank balances	-		-	
<b>Net Cash from Investing Activity</b>		-		-
<b>CASH FLOW FROM FINANCING ACTIVITY</b>				
Share Capital Issued	1,30,000.00		100	
Long Term Borrowings	-		-	
Short Term Borrowings	-		-	
Provision for Interest	-		-	
Security Premium	-		-	
<b>Net Cash from Financing Activity</b>		<b>1,30,000.00</b>		<b>100.00</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>		<b>756.34</b>		<b>-</b>
Opening Balance of Cash & Cash Equivalents	-	-		
Closing Balance of Cash & Cash Equivalents		<b>756.34</b>		<b>-</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>		<b>756.34</b>		<b>-</b>

For Ashish Shah & Associates  
FRN: 146564W

PROPRIETOR  
Ashish Shah  
Mem. No.: 153479

PLACE: Mumbai  
DATE: 20th May 2023

For Xelpmoc Design and Tech UK Limited  
Company Number: 1378485

DIRECTOR  
Srinivas Koorra  
DIN: 07227584

PLACE : Hyderabad  
DATE: 20th May 2023

**Xelpmoc Design and Tech UK Limited**

(Figures in UK Pound)

**STATEMENT OF CHANGES IN EQUITY**

EQUITY SHARE CAPITAL	Quarter & Year Ended	Quarter Ended		For the Period Ended Nov 22, 2021 To Mar 31, 2022
	31-Mar-23	31-Dec-22	30-Jun-22	
Balance at the Beginning of the Reporting Period	95,100.00	75,100.00	100.00	-
Changes in Equity Share Capital during the Year	35,000.00	20,000.00	75,000.00	100.00
<b>Balance at the End of the Reporting Period</b>	<b>1,30,100.00</b>	<b>95,100.00</b>	<b>75,100.00</b>	<b>100.00</b>

OTHER EQUITY	Reserve and Surplus		
	Retained Earnings	Securities Premium	Total
<b>For the Year Ended 31st Mar 2023</b>			
Balance at the Beginning of the Reporting period 1 <sup>st</sup> Apr 2022	-2,782.80	-	-1,09,792.63
Changes in Accounting Policy or Prior Period Error	-	-	-
Restated Balance at the Beginning of the Reporting Period	-2,782.80	-	-2,782.80
Total Comprehensive Income for the Year	-1,18,562.24	-	-1,18,562.24
Premium on Shares Issued during the period	-	-	-
<b>Balance at the End of the Reporting Period 31st Mar2023</b>	<b>-1,21,345.04</b>	<b>-</b>	<b>-1,21,345.04</b>

# Xelpmoc Design and Tech UK Limited

## Notes to the Financial Statements for the Year Ended March 31, 2023

Notes 3 to 5	Year Ended	For the period ended
	Mar 31, 2023	Nov 22, 2021 To Mar 31, 2022
	(in £)	(in £)
<b>NOTE 3 - CURRENT ASSETS</b>		
Deposit	4,358.00	4,358.00
<b>Total</b>	<b>4,358.00</b>	<b>4,358.00</b>
<b>NOTE 4 - CASH AND CASH EQUIVALENTS</b>		
Cash and cash equivalents comprise of:		
Balances with bank - in current accounts	756.34	-
<b>Total</b>	<b>756.34</b>	<b>-</b>
<b>NOTE 5 - OTHER CURRENT ASSETS</b>		
Prepaid Expenses	7,197.24	-
VAT 20%	1,472.21	-
	<b>8,669.45</b>	<b>-</b>

# Xelpmoc Design and Tech UK Limited

Notes to the Financial Statements for the Year Ended March 31, 2023

Notes 6 to 10

Year Ended	For the period ended
31-Mar-23	Nov 22, 2021 To Mar 31, 2022
(in £)	(in £)

## NOTE 6- SHARE CAPITAL

### Equity Instruments

#### Particulars

#### Issued, Subscribed and Fully paid up

130,100 equity shares of £.1 each

(March 31, 2022 : 100 equity shares of £1 each)

1,30,100.00

100.00

NOTE - 8

Year Ended	For the period ended
31-Mar-23	Nov 22, 2021 To Mar 31, 2022
(in £)	(in £)

## CURRENT FINANCIAL LIABILITIES

### Trade Payable

My Regus

491.83

-

Marble BV

-

-

Oury Clark accountants

-

-

Total

491.83

-

NOTE - 7

## BORROWINGS

### Director's Loan

Srinivas Koora

-

4,358.00

Total

-

4,358.00

NOTE - 9

## Other Current Liabilities

Provision for Expense

4,537.00

-

Xelpmoc Design and Tech (India) Limited

-

2,682.80

## Statutory Dues

RCM (Output) VAT 20%

-

-

4,537.00

2,682.80

## NOTE 10- OTHER EXPENSES

Rent

25,684.20

2,782.80

Bank Charges

525.25

-

Accommodation

1,200.00

-

Professional & Consultancy Fees

76,592.09

-

Audit Fees

2,500.00

-

Repairs & maintainance

1,170.60

-

Printing & Stationery

11.12

-

Forex gain losses

2,711.65

-

Travelling Expenses

411.83

-

Software Expenses

3,090.58

-

Design charges

2,743.80

-

Other miscellaneous

1,921.12

-

Total

1,18,562.24

2,782.80