

**REGISTERED NUMBER: 02744400 (England and Wales)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**  
**FOR**  
**APTUS HEALTH INTERNATIONAL UK PVT LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2016**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**COMPANY INFORMATION**  
**for the Year Ended 31 December 2016**

**DIRECTORS:**

J Bridge  
B J Poulton

**SECRETARY:**

T Domctita

**REGISTERED OFFICE:**

21 Holborn Viaduct  
London  
EC1A 2DY

**REGISTERED NUMBER:**

02744400 (England and Wales)

**AUDITORS:**

Oury Clark Chartered Accountants  
Statutory Auditors  
Herschel House  
58 Herschel Street  
Slough  
Berkshire  
SL1 1PG

**BALANCE SHEET**  
**31 December 2016**

	Notes	31.12.16 £	£	31.12.15 £	£
<b>FIXED ASSETS</b>					
Investments	4		32,187		32,187
<b>CURRENT ASSETS</b>					
Debtors	5	2,973,632		1,052,343	
Cash at bank		<u>-</u>		<u>487,820</u>	
		2,973,632		1,540,163	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>2,843,798</u>		<u>1,485,019</u>	
<b>NET CURRENT ASSETS</b>			<u>129,834</u>		<u>55,144</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>162,021</u>		<u>87,331</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>162,019</u>		<u>87,329</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>162,021</u>		<u>87,331</u>

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 29 September 2017 and were signed on its behalf by:

B J Poulton - Director

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2016**

**1. STATUTORY INFORMATION**

Aptus Health International Uk Pvt Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about Aptus Health International Uk Pvt Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Financial instruments**

Basic Financial Instruments as covered by Section 11 of FRS 102 are measured at amortised cost. The company does not have any Other Financial Instruments as covered by Section 12 of FRS 102.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2016**

**2. ACCOUNTING POLICIES - continued****Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Impairment of fixed asset investment**

Fixed assets investments are carried at cost less any identified impairment.

The company assesses at each reporting date whether there is an indication that an investment may be impaired. If any such indication exists, or when annual impairment testing is required the company makes an estimate of the asset's recoverable amount in order to determine the extent of any impairment loss.

An asset's recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. When the carrying amount exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 .

**4. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2016	
and 31 December 2016	32,187
<b>NET BOOK VALUE</b>	
At 31 December 2016	32,187
At 31 December 2015	<u>32,187</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.16 £	31.12.15 £
Amounts owed by group undertakings	2,727,044	881,241
Other debtors	<u>246,588</u>	<u>171,102</u>
	<u>2,973,632</u>	<u>1,052,343</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.16 £	31.12.15 £
Trade creditors	12,032	-
Amounts owed to group undertakings	2,554,619	1,160,748
Taxation and social security	34,068	15,645
Other creditors & accruals	<u>243,079</u>	<u>308,626</u>
	<u>2,843,798</u>	<u>1,485,019</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2016**

**7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Rachel Lockwood (Senior Statutory Auditor)  
for and on behalf of Oury Clark Chartered Accountants

We would like to draw your attention to the following statement contained within our audit report as included within the full financial statements:-

"This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed."

**8. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**9. FIRST YEAR ADOPTION**

The company adopted FRS 102 for the accounting period ended 31 December 2016. There were no adjustments arising at the transition date or at the end of the comparative period, therefore there is no difference between equity under the previous financial reporting framework and equity under FRS 102.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.