

THEOREM EMEA PVT. LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

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31/03/2017

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COMPANIES HOUSE

THEOREM EMEA PVT. LIMITED

INDEPENDENT AUDITORS' REPORT TO THEOREM EMEA PVT. LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Theorem Emea PVT. Limited for the year ended 31 March 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditors' report 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, for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTOR AND AUDITORS

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

OPINION ON FINANCIAL STATEMENTS

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.



Marc Vouters (Senior Statutory Auditor)

for and on behalf of SRLV

Chartered Accountants
Statutory Auditor

89 New Bond Street
London
W1S 1DA

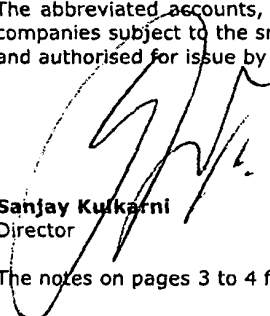
Date: 31 March 2017

THEOREM EMEA PVT. LIMITED
REGISTERED NUMBER: 06413401

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Investments	2		2,384,882		-
CURRENT ASSETS					
Debtors		897,471		931,106	
Cash at bank and in hand		60,733		414,959	
			958,204	1,346,065	
CREDITORS: amounts falling due within one year	3	(1,294,923)		(694,084)	
NET CURRENT (LIABILITIES)/ASSETS			(336,719)		651,981
TOTAL ASSETS LESS CURRENT LIABILITIES			2,048,163		651,981
CREDITORS: amounts falling due after more than one year			(518,792)		-
NET ASSETS			1,529,371		651,981
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			1,529,370		651,980
SHAREHOLDERS' FUNDS			1,529,371		651,981

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 31 March 2017


Sanjay Kulkarni
 Director

The notes on pages 3 to 4 form part of these financial statements.

THEOREM EMEA PVT. LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

1.2 Turnover

Turnover represents amounts receivable for sales, business development and client services, net of VAT and trade discounts.

1.3 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

1.4 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

1.6 Advertising Costs

Non-direct advertising costs are expensed to the profit and loss account as incurred.

THEOREM EMEA PVT. LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

2. FIXED ASSET INVESTMENTS

	£
Cost or valuation	
At 1 April 2015	-
Additions	2,384,882
At 31 March 2016	2,384,882
Net book value	
At 31 March 2016	2,384,882
At 31 March 2015	-

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding
FAR Ltd	Ordinary	100%

The aggregate of the share capital and reserves as at 31 March 2016 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
FAR Ltd	151,234	(20,201)

3. CREDITORS: Amounts falling due within one year

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4. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
1 Ordinary Shares share of £1	1	1

5. ULTIMATE PARENT UNDERTAKING

The immediate and ultimate parent company is Theorem Inc., a company registered in the United States.