

"AMENDED"

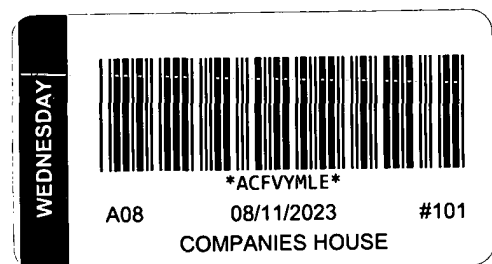
## MULCHAND (UK) LIMITED

### Abridged Accounts

#### Period of accounts

**Start date:** 01 February 2021

**End date:** 31 January 2022



"This replace the original accounts and are now the statutory accounts".

**MULCHAND (UK) LIMITED**  
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**MULCHAND (UK) LIMITED**  
**Balance Sheet**  
**As at 31 January 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets		61,837	9,895
Investments		0	25,000
		<u>61,837</u>	<u>34,895</u>
<b>Current assets</b>			
Stocks		5,000	20,000
Debtors		140,774	0
Cash at bank and in hand		100,079	126,399
		<u>245,853</u>	<u>146,399</u>
<b>Creditors: amount falling due within one year</b>		(44,690)	(50,259)
<b>Net current assets</b>		<u>201,163</u>	<u>96,140</u>
<b>Total assets less current liabilities</b>		263,000	131,035
<b>Creditors: amount falling due after more than one year</b>		(34,239)	(50,000)
Provisions for liabilities		(1,739)	0
<b>Net assets</b>		<u><u>227,022</u></u>	<u><u>81,035</u></u>
<b>Capital and reserves</b>			
Called up share capital		39,530	39,530
Profit and loss account		187,492	41,505
<b>Shareholder's funds</b>		<u>227,022</u>	<u>81,035</u>

# MULCHAND (UK) LIMITED

## Balance Sheet

As at 31 January 2022

For the year ended 31 January 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

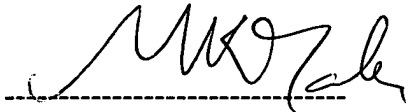
Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 28 October 2022 and were signed by:



Dr Manoj Kumar Malu  
Director

**MULCHAND (UK) LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 January 2022**

**General Information**

MULCHAND (UK) LIMITED is a private company, limited by shares, registered in England and Wales, registration number 07501755, registration address 8-9 Ivor Place, London, NW1 6BY

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Government grants**

Job Retention Scheme Grants received towards revenue expenditure are released to the profit and loss account.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	25% Reducing Balance
Fixtures and Fittings	25% Reducing Balance
Plant and Machinery	25% Reducing Balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2. Average number of employees**

Average number of employees during the year was 12 (2021 : 16).

**MULCHAND (UK) LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 January 2022**

**3. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Plant and Machinery</b>	<b>Computer Equipment</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 February 2021	7,057	-	10,493	17,550
Additions	23,446	898	38,098	62,442
Disposals	-	-	-	-
At 31 January 2022	<b>30,503</b>	<b>898</b>	<b>48,591</b>	<b>79,992</b>
<b>Depreciation</b>				
At 01 February 2021	3,183	-	4,472	7,655
Charge for year	5,528	28	4,944	10,500
On disposals	-	-	-	-
At 31 January 2022	<b>8,711</b>	<b>28</b>	<b>9,416</b>	<b>18,155</b>
<b>Net book values</b>				
Closing balance as at 31 January 2022	<b>21,792</b>	<b>870</b>	<b>39,175</b>	<b>61,837</b>
Opening balance as at 01 February 2021	<b>3,874</b>	<b>-</b>	<b>6,021</b>	<b>9,895</b>

**4. Share Capital**

**Authorised**

39,530 Ordinary shares of £1.00 each

**Allotted, called up and fully paid**

39,530 Ordinary shares of £1.00 each

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
	39,530	39,530
	<b>39,530</b>	<b>39,530</b>

**5. Related Party Transactions**

As on the balance sheet date 31.01.2022 the below balances are outstanding from its Related Party :

1. Oaktree Sciences Limited : £133,274.10 (Included under Other Debtors)