

**TheHyperMarket Limited**

**Company Registration Number:**  
**07679286 (England and Wales)**

**Report of the Directors and Unaudited Financial Statements**

**Period of accounts**

**Start date:** 22nd June 2011

**End date:** 30th September 2012



**TheHyperMarket Limited**

**Directors' Report**

The director is pleased to present his report and accounts for the period ended 30 September 2012

**Date of incorporation**

The company was incorporated on 22 June 2011 and commenced operations on 22 June 2011

**Principal activity**

The principal activity of the company in the period under review was online sale of mobile accessories

**Directors**

The director of the company during the period and up to the date of this report was

Mr Toong Wai Aw

**Political and charitable donations**

The company made no donations to any political and charitable parties during the period

The above report has been prepared in accordance with the provisions in part 15 of the Companies Act 2006

**This report was approved by the Board of Directors on 11 January 2013**

**And Signed On Behalf Of The Board by**



Name Mr Toong Wai Aw  
Status ~~Director~~

**TheHyperMarket Limited**

**Profit and Loss Account  
for the Period Ended 30th September 2012**

|   | Notes | 2012<br>£        |
|---|-------|------------------|
| Turnover                                      | 2     | 995,898          |
| Cost of sales                                 |       | <u>(852,403)</u> |
| Gross profit                                  |       | <u>143,495</u>   |
| Distribution costs                            |       | (2,596)          |
| Administrative expenses                       | 3     | <u>(109,385)</u> |
| Operating profit                              |       | <u>31,514</u>    |
| Profit on ordinary activities before taxation |       | <u>31,514</u>    |
| Tax on profit on ordinary activities          |       | <u>(6,310)</u>   |
| Profit for the financial period               |       | <u>25,204</u>    |
| Dividend paid                                 |       | <u>(9,554)</u>   |
| Retained profit for the financial period      |       | <u>15,650</u>    |

The notes form part of these financial statements

**TheHyperMarket Limited**

**Balance Sheet  
as at 30th September 2012**

|  | Notes | 2012<br>£      |
|--|-------|----------------|
| <b>Current assets</b>                        |       |                |
| Stocks                                       |       | 106,417        |
| Prepayments                                  |       | 2,125          |
| Cash at bank and in hand                     |       | <u>70,272</u>  |
| <b>Total current assets</b>                  |       | <u>178,814</u> |
| <b>Creditors</b>                             |       |                |
| Amounts falling due within one year          | 4     | <u>163,154</u> |
| <b>Net current assets</b>                    |       | <u>15,660</u>  |
| <b>Total assets less current liabilities</b> |       | <u>15,660</u>  |
| <b>Total net assets</b>                      |       | <u>15,660</u>  |
| <b>Capital &amp; reserves</b>                |       |                |
| Called up share capital                      | 5     | 10             |
| Profit & loss account                        |       | <u>15,650</u>  |
| <b>Total shareholders' funds</b>             |       | <u>15,660</u>  |

For the period ending 30th September 2012, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

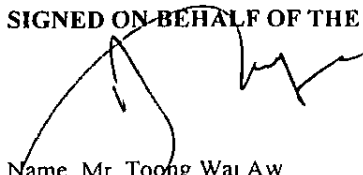
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

The financial statements were approved by the Board of Directors on 11 January 2013

**SIGNED ON BEHALF OF THE BOARD BY:**



Name Mr Toong Wai Aw  
Status Director

**Company Registration Number 07679286**

The notes form part of these financial statements

## TheHyperMarket Limited

### Notes to the Financial Statements for the Period Ended 30th September 2012

#### 1 Accounting policies

##### a Basis of measurement and preparation of accounts

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### b Turnover

Turnover consists of sales to external customers at invoiced value (excluding VAT) Sales are recognised at the point of despatch

##### c Stocks

Stocks are valued at the lower of cost and estimated net realisable value Cost is determined on a weighted average basis Net realisable value is based on the estimated sales price after allowing for all costs of disposal

##### d Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

##### e 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 the transaction Exchange differences are taken into account in arriving at the operating profit

#### 2 Turnover

|  | 2012 |
|--|------|
| Turnover attributable to geographical markets outside the European countries | 10%  |

#### 3 Employees

|                          | 2012          |
|--------------------------|---------------|
|                          | £             |
| Wages and salaries       | 57,224        |
| Social security costs    | 12,260        |
| <b>Total staff costs</b> | <b>69,484</b> |

|  |   |
|--|---|
| Average number of employees including director during the period | 5 |
|--|---|

Three members of staff worked in sales and distribution, two worked in administration There was one director during the period

## TheHyperMarket Limited

### Notes to the Financial Statements for the Period Ended 30th September 2012

#### 4 Creditors amounts falling due within one year

|                                   | 2012           |
|-----------------------------------|----------------|
|                                   | £              |
| Amounts due under operating lease | 500            |
| Trade creditors                   | 19,138         |
| Taxation and social security      | 9,933          |
| VAT                               | 31,580         |
| Accruals                          | 3,500          |
| Loan from shareholder             | 98,503         |
| <b>Total</b>                      | <b>163,154</b> |

The loan from shareholder is payable on demand

#### 5 Called up share capital

|                               | 2012 |
|-------------------------------|------|
|                               | £    |
| Authorised share capital      |      |
| 10 ordinary shares of £1 each | 10   |

|                                    | 2012 |    |
|------------------------------------|------|----|
|                                    | No   | £  |
| Allotted, called up and fully paid |      |    |
| 10 ordinary shares of £1 each      | 10   | 10 |

#### 6 Related party transaction

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (effective April 2008), except for those disclosed below

|  | 2012  |
|--|-------|
|  | £     |
| Equity dividends paid to Mr Toong Wai Aw | 9,554 |

#### 7 Ultimate controlling party

Mr Chow Chee Yin is the ultimate controlling party by virtue of his controlling shareholding in the company