

HELIOS ENERGIA LIMITED

**Company Registration Number:
08273074 (England and Wales)**

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 30th October 2012

End date: 31st December 2013

SUBMITTED

HELIOS ENERGIA LIMITED

Company Information for the Period Ended 31st December 2013

Director:	Florencio Cabrera Fernandez
	Phillip George Edwards
	William James Ritchie
	William James Ritchie
Company secretary:	Florencio Cabrera Fernandez
Registered office:	Ground Floor 2 Woodberry Grove
	London
	N12 0DR
Company Registration Number:	08273074 (England and Wales)

HELIOS ENERGIA LIMITED

Abbreviated Balance sheet As at 31st December 2013

	Notes	2013 £	£
Fixed assets			
Intangible assets:	4	14,440	-
Tangible assets:	5	24,017	-
Total fixed assets:		<u>38,457</u>	<u>-</u>
Current assets			
Stocks:		0	-
Debtors:		35,170	-
Cash at bank and in hand:		101,064	-
Total current assets:		<u>136,234</u>	<u>-</u>
Creditors			
Creditors: amounts falling due within one year		2,498	-
Net current assets (liabilities):		<u>133,736</u>	<u>-</u>
Total assets less current liabilities:		172,193	-
Creditors: amounts falling due after more than one year:		0	-
Provision for liabilities:		0	-
Total net assets (liabilities):		<u><u>172,193</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

HELIOS ENERGIA LIMITED

Abbreviated Balance sheet As at 31st December 2013 continued

	Notes	2013 £	£
Capital and reserves			
Called up share capital:	7	217,932	-
Revaluation reserve:		0	-
Profit and Loss account:		(45,739)	-
Total shareholders funds:		<u>172,193</u>	<u>-</u>

For the year ending 31 December 2013 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.

The financial statements were approved by the Board of Directors on 31 July 2014

SIGNED ON BEHALF OF THE BOARD BY:

Name: Florencio Cabrera Fernandez

Status: Director

The notes form part of these financial statements

HELIOS ENERGIA LIMITED

Notes to the Abbreviated Accounts for the Period Ended 31st December 2013

1. Accounting policies

Basis of measurement and preparation of accounts

These statements were prepared personally by Florencio Cabrera Fernandez, Director and Founder of Helios Energia Ltd. I have used one of the HMRC suggested software accounting packages, namely Quick Books on-line for Mac. I have been trained in US GAAP and therefore, I believe to have applied similar guidance to UK GAAP under a Cash Basis Accounting method. All transactions are based on the actual bank statements and there is a full backup available for validation. I have chosen those transactions that are directly related to Helios Energia Ltd and reflect the Tax Position that I am a Non-Domiciled Resident, who immigrated to England in October 2012 and as such, I had to await over one year and a half for my Entrepreneur Tier 1 Leave to Remain. During this period of time, the company basically did not trade and it only had ONE invoice, for which we immediately paid VAT but it went to a different account. I have filed a corrected VAT statement and I believe the company to be up to date.

Turnover policy

There was only ONE actual invoice for ANY commercial consulting or otherwise trade activities. The company billed CFast Ltd for a total £10,000 plus £2,000 VAT. There were NO other sales during this period from October 30 2012 to December 31, 2014. VAT has been paid and up to date. The company is mainly engaged in providing consulting services, involving the design and structuring of financial models, private placement documents and also is engaged on a "Success Fee" basis in diverse offshore energy transactions involving PEMEX in Mexico and other counter-parties in the United States, Europe and also in China. In the future, the company plans to develop its own renewable energy asset business and we plan to also trade in goods and products related to energy saving devices, clean power and other co-generation technologies.

Tangible fixed assets depreciation policy

I purchased a used vehicle for my personal use. I am NOT claiming any Capital Allowances and plan to depreciate the car based on my actual purchase price of £15,000 according to HMRC guidance and using the Exhaust Emissions and Historical Purchase Price method.

Intangible fixed assets amortisation policy

There are several investments in Intellectual Property, including several trademarks: Helios Energia Ltd, Claridge Intelligence Ltd, Apollo Earth Productions Ltd, Aurora TrustShares, EOS TrustShares and Apollo MayaMM which are the property of the company. In the next return we plan to obtain a third party fair market valuation of these trademarks.

Valuation information and policy

In general I am trained to follow FASB No. 157 from US GAAP when it comes to Fair Market Value. However, in this case, this methodology is too complex for simple Cash Accounting historical values. Once the company starts trading and our trademarks and market position and other contracts become more relevant, we plan to implement a Fair Market Valuation approach.

Other accounting policies

Helios Energia Limited pursues a policy of Full Disclosure, Transparency and Corporate Governance which is aimed at providing accurate and fair statements for future Investors and Lenders to the Company. This first year of company

financial information is biased towards non-trading status, since it was over 14 months the period during which my Entrepreneur LTR was pending. We are now fully committed to developing the company trading and ensure its profitability.

HELIOS ENERGIA LIMITED

Notes to the Abbreviated Accounts for the Period Ended 31st December 2013

4. Intangible assets

	Total
Cost	£
At 30th October 2012:	440
Additions:	14,000
Disposals:	0
	<u>14,440</u>
Amortisation	£
At 30th October 2012:	0
Provided during the period:	0
On disposals:	0
Other Adjustments:	0
At 31st December 2013:	<u>0</u>
Net book value	£
At 31st December 2013:	<u>14,440</u>

HELIOS ENERGIA LIMITED

Notes to the Abbreviated Accounts for the Period Ended 31st December 2013

5. Tangible assets

	Total
Cost	£
At 30th October 2012:	24,017
Additions:	0
Disposals:	0
Revaluations:	0
Transfers:	0
At 31st December 2013:	24,017
Depreciation	
At 30th October 2012:	0
Charge for year:	0
On disposals:	0
Other adjustments	0
At 31st December 2013:	0
Net book value	
At 31st December 2013:	24,017

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Notes to the Abbreviated Accounts for the Period Ended 31st December 2013

7. Called up share capital

Allotted, called up and paid

Current period			2013
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	217,932	1.00	217,932
Preference shares:	0	0.00	0
Total share capital:			<u>217,932</u>

During the period, I invested in the acquisition of a USA Delaware C Corporation, registered with the Securities and Exchange Commission for public trading in a qualifying stock exchange. I tried to use this company to complete an offshore transaction that involved several Silent partners that ended up NOT completing the transaction due to internal Politics in Mexico with PEMEX. However, Helios Energia Ltd continues to push for a PEMEX transaction and will distribute Dividends to our Investors and Partners as we Succeed in pursuit of our EOS TrustShares Hedge Fund Portfolio. During the period, we invested in the USA Helios Energia Inc. As of the date of this report, the company continued on the books without a closed asset transaction. As a result, as of the date of this filing, we have entered into a transaction with VES CAP I, S.A. de C.V. a Mexico City private equity UHNW investor group. Helios Energia has signed a Services Agreement and has agreed to sell all of our common stock holdings equivalent to approximately 94% of the company.

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Notes to the Abbreviated Accounts for the Period Ended 31st December 2013

9. Related party disclosures

Name of the ultimate controlling party during the period:	Florencio Cabrera Fernandez
Name of related party:	Helios Energia Inc.
Relationship:	Majority Shareholder of 94% shares
Description of the transaction:	Acquired Public SEC Shell in USA
Balance at 30th October 2012	0
Balance at 31st December 2013	<u>55,674</u>

On November 16th 2012, Helios Energia Ltd entered into a transaction to acquire 94% of the common voting stock of Accelerated Acquisitions XXI Inc., a Delaware C Corporation registered with the SEC in the United States of America. Helios sought to use this public vehicle for its landmark oil rig transaction with PEMEX, but due to numerous obstacles, the Board of Directors decided to enter into a Sale transaction for the entire holdings of the company for a total aggregate consideration of US\$100,000.00 (one hundred thousand dollars.) Helios Energia expects to recover its costs and has also entered into a Success Consulting Relationship with VES CAP I, for a Mexican Gold Mine venture, that will utilize this shell in a Private Public Transaction.
