

SAMPRE NUTRITIONS HOLDING LIMITED
Company Incorporation Number: 14585608

FINANCIAL STATEMENTS
For the Period Ended 31 March 2025

SAMPRE NUTRITIONS HOLDING LIMITED

United Kingdom

For the period ended March 31, 2025

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Date: April 21, 2025

INDEPENDENT AUDITOR'S REPORT

TO,

The Shareholders
SAMPRE NUTRITIONS HOLDING LIMITED
United Kingdom
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **SAMPRE NUTRITIONS HOLDING LIMITED**, United Kingdom ("the Company"), which comprise the statement of financial position as at 31st March 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the Period ended, and notes to the financial statements, including the significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at 31st March 2025, and of its financial performance and its cash flows for the Period ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in the United Arab Emirates, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and their preparation in compliance with the applicable provisions, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 1 Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 1 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control
- 1 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 1 Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 1 Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

For NBN Auditing of Accounts

Fahad Saleh Ali Mohammad Hall
Ministry of Economy – Reg No. 814
Dubai, United Arab Emirates

21st April 2025



SAMPRE NUTRITIONS HOLDING LIMITED

 Company Incorporation Number: 14585608

 Statement of Financial Position

 As at 31 March 2025

Particulars	Note No.	In GBP	
		Mar-25	Jan-24
Assets			
Investments	3	£ 6,643,229.68	£ -
		£ 6,643,229.68	£ -
Current Assets:			
Trade Receivables		£ -	£ 1.00
Cash and cash equivalent	CF	£ 15,464.78	£ -
		£ 15,464.78	£ 1.00
Total Assets		£ 6,658,694.46	£ 1.00
Equity & Liabilities			
Equity:			
Share Capital	SOCE	£ 6,659,000.00	£ 1.00
Retained Earnings	SOCE	-£ 3,855.54	£ -
		£ 6,655,144.46	£ 1.00
Liabilities:			
Trade Payable and Other Payable	4	£ 3,550.00	£ -
		£ 3,550.00	£ -
Total Liabilities		£ 3,550.00	£ -
Total Equity & Liabilities		£ 6,658,694.46	£ 1.00

The notes to the financial statements are an integral part of these financial statements

The financial statements were approved by the Board of Directors and signed on

Director



SAMPRE NUTRITIONS HOLDING LIMITED

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Statement of Profit or Loss and Comprehensive Income

For the Period Ended 31 March 2025

Particulars	Note No.	In GBP	
		Mar-25	Jan-24
Revenue		£ -	£ -
Gross profit		£ -	£ -
Audit Fees		£ 1,000.00	£ -
Administrative & Office Expenses		£ 1,550.00	£ -
Bank Charges		£ 305.54	£ -
Directors Fees		£ -	£ -
Incorporation & Other Expenses		£ 1,000.00	£ -
Other Misc Expenses		£ -	£ -
Net profit (loss) for the year/period		-£ 3,855.54	£ -



SAMPRE NUTRITIONS HOLDING LIMITED

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Statement of Changes in Equity

For the Period Ended 31 March 2025

Particulars	In GBP				
	Share Capital		Retained Earnings		Total
Capital Introduced	£	1.00	£	-	£ 1.00
Additions	£	-	£	-	£ -
Net profit (loss) for the period/year	£	-	£	-	£ -
As at 31 January 2024	£	1.00	£	-	£ 1.00
Additions	£	6,658,999.00	£	-	£ 6,658,999.00
Net profit (loss) for the period/year	£	-	-£	3,855.54	-£ 3,855.54
As at 31 March 2025	£	6,659,000.00	-£	3,855.54	£ 6,655,144.46



SAMPRE NUTRITIONS HOLDING LIMITED

Company Incorporation Number: 14585608

Statement of Cash Flow

For the Period Ended 31 March 2025

Particulars	In GBP	
	March-25	January-24
Cash flows from operating activities		
Profit/(Loss) from operations	-£ 3,855.54	£ -
Adjustment for:		
Depreciation and Amortization	£ -	£ -
(Increase) / Decrease in Accounts Receivables	£ 1.00	-£ 1.00
Increase / (Decrease) in Accounts Payables	£ 3,550.00	£ -
Net cash generated from operating activities	<u>-£ 304.54</u>	<u>-£ 1.00</u>
Cash flows from investing activities		
Purchase of Property, plant and equipment	£ -	£ -
(Increase) / Decrease in Investment	-£ 6,643,229.68	£ -
Net cash flow (used in) investing activities	<u>-£ 6,643,229.68</u>	<u>£ -</u>
Cash flows from financing activities		
Increase/(Decrease) in Share Capital	£ 6,658,999.00	£ 1.00
Increase / (Decrease) in Borrowings	£ -	£ -
Net cash from /(used in) financing activities	<u>£ 6,658,999.00</u>	<u>£ 1.00</u>
Net increase /(decrease) in cash and cash equivalents	£ 15,464.78	£ -
Cash and cash equivalents, beginning of the year/period	£ -	£ -
Cash and cash equivalents, end of the year/ period	<u>£ 15,464.78</u>	<u>£ -</u>



Mob: +971 56 2236775, Tel.: +971 4 3553676

Dubai - Deira City Centre - Sultan Group Investment Building - Office 404

P.O.Box: 14945, Dubai, U.A.E.

Email: naser@nbnauditing.ae | nasser.ahmed20200@gmail.com

SAMPRE NUTRITIONS HOLDING LIMITED

Company Incorporation Number: 14585608

Notes to Accounts

For the Period Ended 31 March 2025

1 CORPORATE INFORMATION

NATURE OF COMPANY

Sampre Nutritions Holding Limited is a Private Limited company incorporated in the England with Registered No 14585608. The company is domiciled in Cardiff with its registered office at 61 Mosley Street, Manchester, United Kingdom, M2 3HZ.

Company is duly organized, validly existing and functioning under the laws of the England and Wales.

GOING CONCERN

The company's management has made an assessment of the company's ability to continue as a going concern and is satisfied that the company has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the company's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on the going concern basis.

2 ACCOUNTING POLICIES

BASIS OF PREPARATION

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of available-for sale financial assets and financial assets and financial liabilities (including derivatives instruments) at fair value through profit or loss.

Significant Accounting Estimates, Assumptions & Judgements

These financial statements of the company have been prepared in accordance with International Financial reporting Standards (IFRS).

Functional and Presentation Currency

The financial statements are presented in GBP, which is the Company's functional and presentation currency.

Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment in value. Depreciation is provided on the depreciable amount of each component on a straight-line basis over the anticipated useful life of the asset. The depreciable amount related to each asset is determined as the difference between the cost and the residual value of the asset. The residual value is the estimated amount, net of disposal costs that the Company would currently obtain from the disposal of an asset in similar age and condition as expected at the end of the useful life of the asset.

Provisions are recognized when the Company has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of resources bodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation. Where the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain the expense relating to any provision is presented in the income statement net of any reimbursement.

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2 ACCOUNTING POLICIES

Costs associated with routine servicing and maintenance of assets are expensed as incurred. Subsequent expenditure is only capitalized if it is probable that future economic benefits associated with the item will flow to the Company.

The carrying values of property and equipment are reviewed for indications of impairment annually, or when events or changes in circumstances indicate the carrying value may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets are written down to their recoverable amount.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Residual values, useful lives and methods of depreciation for property and equipment are reviewed, and adjusted if appropriate, at each financial year end.

Provisions

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a borrowing cost.

Contingent liabilities and contingent assets are not recognized in the financial statements but are disclosed.

Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria are met before revenue is recognized.

Financial instruments - Initial recognition and subsequent measurement

Financial assets are classified into the following specified categories: financial assets at fair value through profit or loss' (FVTPL), 'held-to-maturity' investments, 'available for-sale' (AFS) financial assets and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Available for Sale Assets

Available for sale financial assets are measures at fair value on the balance sheet, with gains and losses arising from changes in the fair value of investments recognized directly in equity, until the financial asset is either sold, becomes impaired or matures, at which time the cumulative gain or loss previously recognized in equity is recognized in the income statement. Interest calculated using the effective interest method is recognized in the income statement: dividends on available-for-sale equity instruments are recognized in the income statement when the Company's right to receive payment is established. Purchases and sales of securities and other financial assets are recognized on trade date, being the date that the Company is committed to purchase or sell an asset. If an available for sale instrument is determined to be impaired, the respective cumulative unrealized losses previously recognized in equity are included in the income statement in the period in which the impairment is identified. Impairment losses on available for sale equity instruments are reversed equity.

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Held-to-Maturity Assets

Held-to-maturity assets are non-derivative financial instruments with fixed or determinable payments and maturity dates. Financial assets are securities that the Company has the positive intent and ability to hold to maturity are classified as held-to-maturity and are measured at amortized cost using the effective interest method, less impairment losses.

Loans and Receivables

These assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers (e.g. trade receivables), but also incorporate other types of contractual monetary asset. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortized cost using the effective interest rate method, less provision for impairment.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less and bank overdrafts.

Trade receivables

Trade receivables are amounts due from customers for merchandise sold in the ordinary course of business. If collection is expected in one year or less, they are classified as current assets. If not, they are presented as non-current assets. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method less provision for impairment. The impairment provision is determined using the expected credit loss model by considering cash short falls in various default scenarios.

Financial Liabilities

Financial liabilities are classified as non-trading, held for trading or designated as held at fair value through profit and loss. Non-trading liabilities are recorded at amortized cost applying the effective interest method. Held for trading liabilities or liabilities designated as held at fair value through profit and loss, are accounted for as indicated above.

Determination of Fair Value of Financial Instruments

The fair value of a financial instrument traded in active markets at the balance sheet date is based on their quoted market price or dealer price quotations without any deduction of transaction costs. Where market prices are not available the Company establishes a fair value by using valuation techniques. These include the use of recent arm's-length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis and other valuation techniques commonly used by market participants. For private equity investments that are not publicly traded, management uses comparisons to similar companies, relevant third party arm's length transactions and other information specific to the investment.

Derecognition of Financial Assets and Liabilities

A financial asset or a portion thereof, is derecognized when the Company's rights to cash flows has expired; or when the Company has transferred its rights to cash flows relating to the financial assets, including the transfer of substantially all the risk and rewards associated with the financial assets or when control over the financial assets has passed.

A financial liability is derecognized when the obligation is discharged, cancelled or expired.

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For the Period Ended 31 March 2025

Trade payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

Contingent liabilities

Contingent liabilities are potential liabilities that arise from past events, the existence of which will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of the Company. Provisions for liabilities are recorded when a loss is considered probable and can be reasonably estimated. The amount is determined as the potential undiscounted amount of all future payments that the Company could be required to make if an adverse decision occurs against the Company.

	Mar-25	Jan-24
3 Investments		
Insurance Products	£ 6,643,229.68	£ -
	<u>£ 6,643,229.68</u>	<u>£ -</u>
4 Trade and Other Payables		
Audit Fees Payable	£ 1,000.00	£ -
Other Payables	£ 2,550.00	£ -
	<u>£ 3,550.00</u>	<u>£ -</u>
5 Events after the reporting period		
No significant event occurred after the end of the reporting date which is likely to affect these financial statements.		