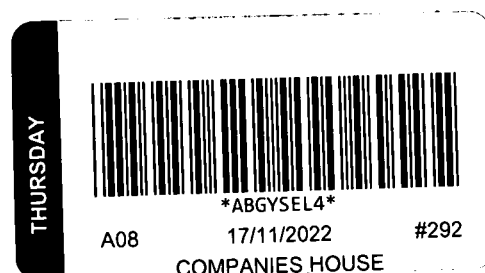


Registration number: 08413587

# Arm IP Limited

Dormant Unaudited Financial Statements and Report

for the Year Ended 31 March 2022



**(Dormant)**  
**Arm IP Limited**

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**(Dormant)**  
**Arm IP Limited**

**(Registration number: 08413587)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Trade and other debtors	4	100,000	100,000
Creditors: Amounts falling due within one year	5	<u>(185,247)</u>	<u>(185,247)</u>
<b>Net-liabilities</b>		<u><u>(85,247)</u></u>	<u><u>(85,247)</u></u>
<b>Capital and reserves</b>			
Called up share capital	6, 7	100,000	100,000
Profit and loss account	7	<u>(185,247)</u>	<u>(185,247)</u>
Total shareholders' deficit		<u><u>(85,247)</u></u>	<u><u>(85,247)</u></u>

The Company did not trade in either the current or prior financial year and has made neither profit or loss, nor any other comprehensive income, therefore no profit and loss account has been included. There have been no movements in shareholders' funds during either the current or prior financial year, therefore no statement of changes in equity has been included.


For the financial year ending 31 March 2022 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its accounts for the year in question 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 on pages 1 to 4 were approved by the Board of Directors on 15/11/2022 and signed on its behalf by:

DocuSigned by:  
  
 19956C8F398D45F...  
 .....  
 A Rajah  
 Director

**(Dormant)**  
**Arm IP Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

**1 General information**

The Company is a private company limited by share capital incorporated and registered in England and Wales. The registered office of the Company is 110 Fulbourn Road, Cambridge, CB1 9NJ. The Company is dormant as it did not trade during the current period and has made neither profit nor loss, nor any other comprehensive income.

**2 Accounting policies**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The individual financial statements of Arm IP Limited have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. Arm IP Limited is a dormant company, as defined by the Companies Act 2006, and has therefore elected to retain its accounting policies for reported assets, liabilities and equity at the date of transition to FRS 102 in accordance with the transition provisions in paragraph 35.10 in FRS 102.

**Basis of preparation**

The financial statements are prepared in accordance with the historical cost convention and have been prepared on the going concern basis.

**Going concern**

After reviewing the Company's forecasts and projections, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The directors have received confirmation that Arm Limited commits to support the Company for at least one year after these financial statements are signed. The Company therefore continues to adopt the going concern basis in preparing its financial statements.

**Foreign currency transactions and balances**

The Company's functional and presentation currency is the pound sterling. Monetary amounts in these financial statements are rounded to the nearest pound.

**Financial instruments**

The Company does not have any financial instruments, other than unpaid share capital and intercompany creditors. Due to the short-term nature of these balances, the Company considers the fair value of these items to equal the carrying value. Intercompany creditors are measured at amortised cost.

**3 Critical accounting judgements and estimation uncertainty**

The directors consider that there are no significant judgements or key sources of estimation uncertainty in these financial statements.

**(Dormant)**  
**Arm IP Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)**

**4 Trade and other debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Called-up share capital not paid	<u>100,000</u>	<u>100,000</u>

**5 Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts owed to Group undertakings	<u>185,247</u>	<u>185,247</u>

Amounts owed to Group undertakings are interest-free and repayable on demand.

**6 Share capital**

**Allotted and called up shares**

	<b>2022</b>		<b>2021</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

On incorporation 100,000 ordinary shares were issued and remained unpaid as at 31 March 2022.

**Rights, preferences and restrictions**

There is a single class of ordinary shares. There are no restrictions on the distribution of dividends and the repayment of capital.

**7 Capital and reserves**

**Share capital**

Called up share capital represents the nominal value of shares that have been issued.

**Profit and loss account**

The profit and loss account includes all prior period retained profits and losses, net of dividends paid.

**(Dormant)**  
**Arm IP Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)**

**8 Related party transactions**

The Company has taken advantage of the exemptions contained within FRS 102 paragraph 33.1A not to disclose transactions with wholly owned Group undertakings.

**9 Parent and ultimate parent undertaking**

The Company's immediate parent is Arm Limited, a company registered in England and Wales. The Company's ultimate parent undertaking and controlling party is considered to be SoftBank Group Corp., a company registered in Japan.

SoftBank Group Corp. heads the largest group of undertakings, including Arm IP Limited, for which consolidated financial statements are prepared. The registered office of the ultimate parent is 1-9-1 Higashishimbashi, Minato-ku, Tokyo 105-7303, Japan. Copies of the ultimate parent's consolidated financial statements are available from this address.

Arm Limited heads the smallest group of undertakings for which consolidated financial statements are prepared. The registered office of Arm Limited is 110 Fulbourn Road, Cambridge, CB1 9NJ, United Kingdom. Copies of the immediate parent's consolidated financial statements are available from this address.