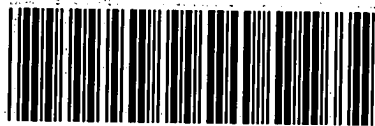


Company Registration No. 09964324 (England & Wales)

Dawn Pharma Group Ltd

**Group Annual Report and Consolidated Financial Statements
for year ended 31st July 2022**

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Dawn Pharma Group Ltd

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Dawn Pharma Group Ltd

Company Information **for year ended 31st July 2022**

Directors	Ameer Singh Bahl Anoup Treon
Company Number	09964324 (England and Wales)
Registered Office	97 - 98 First Floor, Lansdowne House 57 Berkeley Square London W1J 6ER
Accountants	Project H Limited Accountants Beadle House Bull Plain Hertford Hertfordshire SG14 1DT

Dawn Pharma Group Ltd
(Company No: 09964324 England and Wales)

Directors' report

The directors present their group report and consolidated accounts for the year ended 31 July 2022.

Principal activity

Medical, healthcare and pharmaceutical trading and investment

Directors

Ameer Singh Bahl held office during the whole of the period.

Anoup Treon held office during the whole of the period

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors



.....
Ameer Singh Bahl
Director

Approved by the board on: 7 February 2022

Dawn Pharma Group Ltd

Accountants Report

Accountants' report to the board of directors of Dawn Pharma Group Ltd (the company)

These consolidated financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the consolidated financial statements of the company for the year ended 31 July 2022.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for the year ended 31 July 2022. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.



.....
Ray Harris BA (Hons) FMAAT

Project H Limited Accountants
Beadle House
Bull Plain
Hertford
Hertfordshire
SG14 1DT

7th February 2023

Dawn Pharma Group Ltd
Consolidated Income Statement
for year ended 31st July 2022

	Notes	2022 £	2021 £
Turnover		<u>4,319,325</u>	<u>1,423,115</u>
Cost of sales		<u>1,460,683</u>	<u>1,115,701</u>
Gross Profit		<u>2,858,642</u>	<u>307,414</u>
Administrative expenses		<u>2,303,823</u>	<u>253,141</u>
Operating Profit		<u>554,819</u>	<u>54,273</u>
Loss due to foreign exchange differences		<u>5,006</u>	<u>3,486</u>
Profit on ordinary activities before taxation		<u>549,813</u>	<u>50,787</u>
Tax on profit on ordinary activities		<u>105,180</u>	<u>6,687</u>
Profit for the financial year		<u>444,633</u>	<u>44,100</u>

Dawn Pharma Group Ltd

Consolidated Balance Sheet as at 31st July 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	677,479	4,356
Investments	5	512,246	1,600
		<u>1,189,724</u>	<u>5,956</u>
Current assets			
Inventories		41,488	1,000
Debtors	6	151,464	195,261
Cash at bank and in hand		8,685	337,687
		<u>201,637</u>	<u>533,948</u>
Creditors: amounts falling due within one year	7	<u>-81,110</u>	<u>-494,204</u>
Net current (liabilities)/assets		<u>120,528</u>	<u>39,744</u>
Total assets less current liabilities		<u>1,310,252</u>	<u>45,700</u>
Creditors: amounts due after more than one year	8	<u>-713,756</u>	<u>-</u>
Provisions for liabilities			
Deferred tax	9	<u>-95,663</u>	<u>-</u>
Net assets		<u>500,832</u>	<u>45,700</u>
Capital and reserves			
Called up share capital		12,101	1,600
Profit and loss account		488,732	44,100
Shareholders' funds		<u>500,832</u>	<u>45,700</u>

For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 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 provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 7 February 2023 and were signed on its behalf by



.....
Ameer Singh Bahl
Director

Company Registration No. 09964324

Dawn Pharma Group Ltd

Company Balance Sheet as at 31st July 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	567,107	4,356
Investments	5	512,246	1,600
		<u>1,079,353</u>	<u>5,956</u>
Current assets			
Inventories		-	1,000
Debtors	6	370,709	134,933
Cash at bank and in hand		3,734	271,209
		<u>374,444</u>	<u>407,142</u>
Creditors: amounts falling due within one year	7	<u>-630,184</u>	<u>-396,107</u>
Net current (liabilities)/assets		<u>-255,741</u>	<u>11,035</u>
Total assets less current liabilities		<u>823,612</u>	<u>16,991</u>
Creditors: amounts due after more than one year	8	<u>-713,756</u>	<u>-</u>
Provisions for liabilities			
Deferred tax	9	<u>-92,865</u>	<u>-</u>
Net assets		<u>16,991</u>	<u>16,991</u>
Capital and reserves			
Called up share capital		212	212
Profit and loss account		16,779	16,779
Shareholders' funds		<u>16,991</u>	<u>16,991</u>

For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 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 provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 7 February 2023 and were signed on its behalf by



.....
Ameer Singh Bahl
Director

Company Registration No. 09964324

Dawn Pharma Group Ltd

Notes to the Accounts

for year ended 31st July 2022

1. Statutory information

DAWN PHARMA GROUP LTD is a private company, limited by shares, registered in England and Wales, registration number 09964324. The registered office is 97 - 98 First Floor, Lansdowne House, 57 Berkeley Square, London, W1J 6ER.

2. Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% Reducing balance
Motor vehicles	10% Reducing balance
Computer equipment	25% Reducing balance
Fixtures & Fittings	20% Reducing Balance

4. Tangible fixed assets - Group

	Plant & Machinery £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost or valuation				
At 1 August 2021	5,197	-	-	5,197
Additions	549,698	25,817	149,216	724,731
At 31 July 2022	554,896	25,817	149,216	729,929
Depreciation				
At 1 August 2021	841	-	-	841
Charge for the year	43,685	2,950	4,974	51,608
At 31 July 2022	44,526	2,950	4,974	52,450
Net book value				
At 31 July 2022	510,370	22,867	144,242	677,479
At 31 July 2021	4,356	-	-	4,356

Dawn Pharma Group Ltd

Notes to the Accounts

for year ended 31st July 2022

5. Investments

	Subsidiary Undertaking	Other Investment	Total
Valuation at 1 August 2021	1,600	-	1,600
Additions	10,289	500,357	510,646
Valuation at 31 July 2022	<u>11,889</u>	<u>500,357</u>	<u>512,246</u>

The group's investments at the balance sheet date in the share capital of companies include the following subsidiaries:

City & Travel Ltd

Registered in England & Wales

	2022 £	2021 £
Class of shares: Ordinary		
% holding: 100		
Aggregate capital & reserves	600	600
Profit for the year	<u>444,633</u>	<u>27,321</u>

W-One Labs Ltd

Registered in England & Wales

	2022 £	2021 £
Class of shares: Ordinary		
% holding: 100		
Aggregate capital & reserves	188	-
Profit for the year	<u>0</u>	<u>-</u>

Dawn Pharma Ltd

Registered in England & Wales

	2022 £	2021 £
Class of shares: Ordinary		
% holding: 100		
Aggregate capital & reserves	1,000	-
Profit for the year	<u>0</u>	<u>-</u>

Genetics Labs Ltd

Registered in England & Wales

	2022 £	2021 £
Class of shares: Ordinary		
% holding: 100		
Aggregate capital & reserves	100	-
Profit for the year	<u>0</u>	<u>-</u>

Dawn Pharma Group Ltd

Notes to the Accounts

for year ended 31st July 2022

5. Investments continued

London Medical Group Ltd

Registered in England & Wales

	2022 £	2021 £
Class of shares: Ordinary		
% holding: 100		
Aggregate capital & reserves	1	-
Profit for the year	0	-

Biolife Labs Ltd

Registered in England & Wales

	2022 £	2021 £
Class of shares: Ordinary		
% holding: 100		
Aggregate capital & reserves	10,000	-
Profit for the year	0	-

6. Debtors

	Group		Company	
	2022 £	2021 £	2022 £	2021 £
Amounts falling due within one year				
Trade debtors	115,023	54,999	167,207	3,939
Amounts due from group undertakings etc.	-	-	200,000	10,926
Accrued income and prepayments	30,171	-	3,502	-
Other debtors	6,270	140,262	-	120,068
	<u>151,464</u>	<u>195,261</u>	<u>370,709</u>	<u>134,933</u>

7. Creditors: amounts falling due within one year

	Group		Company	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	-10,086	300,593	-88,166	189,322
Amounts owed to group undertakings	-	-	687,773	29,514
Taxes and social security	32,255	124,417	15,369	113,862
Other creditors	1,908	69,194	-	63,409
Accruals	57,034	-	15,208	-
	<u>81,110</u>	<u>494,204</u>	<u>630,184</u>	<u>396,107</u>

Dawn Pharma Group Ltd
Notes to the Accounts
for year ended 31st July 2022

8. Creditors: amounts falling due after more than one year

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Amounts owed to connected companies	<u>713,756</u>	<u>-</u>	<u>713,756</u>	<u>-</u>

9. Deferred taxation

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Accelerated capital allowances	<u>95,663</u>	<u>-</u>	<u>92,865</u>	<u>-</u>
Charged to the profit and loss account	<u>95,663</u>	<u>-</u>	<u>92,865</u>	<u>-</u>
Provision at end of year	<u>95,663</u>	<u>-</u>	<u>92,865</u>	<u>-</u>

10. Transactions with related parties

Included within creditors falling due over one year is a balance of £111,214 (2021: £0) owed to connected companies. The companies are connected by common directors or control.

11. Ultimate controlling party

The ultimate controlling party is Sanctuary Second Trustees As Trustees Of The Sas Trust, Under Z2 Holdings Ltd

12. Post balance sheet events

During the year ended July 2023, Dawn Pharma Group Ltd raised £400,000 in equity by issuing ordinary shares.