

**REGISTERED NUMBER: 10125113 (England and Wales)**

**Financial Statements for the Year Ended 31 March 2017**

**for**

**Jupiter Diagnostics Holding Company Ltd**

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for the Year Ended 31 March 2017**

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**Jupiter Diagnostics Holding Company Ltd**

**Company Information  
for the Year Ended 31 March 2017**

**DIRECTORS:**

Dr C M Ball  
J L Rolfe  
G W H Cautherley  
P A P Foulger  
R A Sandberg

**REGISTERED OFFICE:**

10-14 Accommodation Road  
Golders Green  
London  
NW11 8ED

**REGISTERED NUMBER:**

10125113 (England and Wales)

**ACCOUNTANTS:**

Grunberg & Co Limited  
Chartered Accountants  
10-14 Accommodation Road  
Golders Green  
London  
NW11 8ED

**Statement of Financial Position  
31 March 2017**

	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	4		1,007,683
Investments	5		<u>206,307</u>
			1,213,990
<b>CURRENT ASSETS</b>			
Debtors	6	927,815	
Cash at bank		<u>1,001,787</u>	
		1,929,602	
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>3,751</u>	
<b>NET CURRENT ASSETS</b>			<u>1,925,851</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>3,139,841</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8		923,318
Share premium			2,405,959
Retained earnings			<u>(189,436)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>3,139,841</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 5 September 2017 and were signed on its behalf by:

Dr C M Ball - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2017**

**1. STATUTORY INFORMATION**

Jupiter Diagnostics Holding Company Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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**Preparation of consolidated financial statements**

The financial statements contain information about Jupiter Diagnostics Holding Company Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Patents and licences**

Patents and licences are stated at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their useful life.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Financial instruments**

**Debtors**

Short term debtors are measured at transaction price, less any impairment.

**Creditors**

Short term creditors are measured at transaction price.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017**

**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 .

**4. INTANGIBLE FIXED ASSETS**

	Other intangible assets £
<b>COST</b>	
Additions	1,040,230
At 31 March 2017	<u>1,040,230</u>
<b>AMORTISATION</b>	
Charge for year	32,547
At 31 March 2017	<u>32,547</u>
<b>NET BOOK VALUE</b>	
At 31 March 2017	<u><u>1,007,683</u></u>

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
Additions	206,307
At 31 March 2017	<u>206,307</u>
<b>NET BOOK VALUE</b>	
At 31 March 2017	<u><u>206,307</u></u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Amounts owed by group undertakings	<u>927,815</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

		£
Trade creditors		1
Other creditors		3,750
		<u>3,751</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
923,318	Ordinary	923,318	<u>923,318</u>

During the period the following share capital changes took place:

1. There was a share for share exchange whereby the shareholders in L3 Technology Ltd transferred their shares in exchange for shares in the company amounting to 19,164,330 ordinary shares of £0.01 each.

2. There was a share exchange whereby the shareholders in Jupiter Diagnostics Limited transferred their shares in exchange for shares in the company amounting to 1,466,345 ordinary shares of £0.01.

3. 60,847,411 ordinary shares of £0.01 each were issued for a consideration of £0.045 per share.

4. 10,853,750 ordinary shares of £0.01 each were issued for a consideration of £0.036 per share.

**9. RELATED PARTY DISCLOSURES**

During the year, an amount of £927,815 was owed by subsidiaries of Jupiter Diagnostics Holding Company Limited.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.