

REGISTERED NUMBER: 10270498 (England and Wales)

Financial Statements

for the Period 11 July 2016 to 31 December 2016

for

Aurelius Upsilon UK Investment Limited

Contents of the Financial Statements
for the Period 11 July 2016 to 31 December 2016

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

Aurelius Upsilon UK Investment Limited

Company Information

for the Period 11 July 2016 to 31 December 2016

DIRECTOR: T Nagler

REGISTERED OFFICE: 7 Vigo Street
London
W1S 3HF

REGISTERED NUMBER: 10270498 (England and Wales)

AUDITORS: Silbury Business Advisers Limited
Chartered Accountants and
Statutory Auditors
Venture House
Calne Road
Lyneham
Chippenham
SN15 4PP

Statement of Financial Position
31 December 2016

	Notes	£	£
FIXED ASSETS			
Investments	3		9,660,328
CREDITORS			
Amounts falling due within one year	4	<u>253,709</u>	<u>(253,709)</u>
NET CURRENT LIABILITIES			
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>9,406,619</u>
CAPITAL AND RESERVES			
Called up share capital			2
Share premium			9,320,103
Retained earnings			<u>86,514</u>
			<u>9,406,619</u>

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 director on 26 September 2017 and were signed by:

T Nagler - Director

**Notes to the Financial Statements
for the Period 11 July 2016 to 31 December 2016**

1. STATUTORY INFORMATION

Aurelius Upsilon UK Investment Limited 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.

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.

Taxation

Taxation for the period 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.

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 period 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. FIXED ASSET INVESTMENTS

	Loans to group undertakings £
New in year	9,660,328
At 31 December 2016	<u>9,660,328</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Amounts owed to group undertakings	212,204
Taxation and social security	35,405
Other creditors	<u>6,100</u>
	<u>253,709</u>

Notes to the Financial Statements - continued
for the Period 11 July 2016 to 31 December 2016

5. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

C E Baylis (Senior Statutory Auditor)
for and on behalf of Silbury Business Advisers 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.