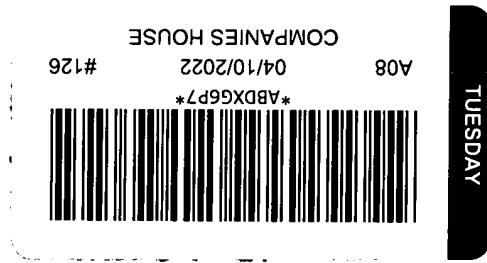


REGISTERED NUMBER: 12325040 (England and Wales)

Group Strategic Report,
Report of the Directors and
Consolidated Financial Statements
for the period
20 November 2019 to 31 March 2021
for
Yomosa (UK) Limited



Yomosa (UK) Limited (Registered number: 12325040)

**Contents of the Consolidated Financial Statements
for the period 20 November 2019 to 31 March 2021**

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Yomosa (UK) Limited
Company Information
for the period 20 November 2019 to 31 March 2021

DIRECTORS:	F Eckstein R B Shah
SECRETARY:	Aquass Secretaries Limited
REGISTERED OFFICE:	1 Charterhouse Mews London EC1M 6BB
REGISTERED NUMBER:	12325040 (England and Wales)
AUDITORS:	Anstey Bond LLP Statutory Auditors & Chartered Accountants 1-2 Charterhouse Mews London EC1M 6BB

Yomosa (UK) Limited (Registered number: 12325040)

**Group Strategic Report
for the period 20 November 2019 to 31 March 2021**

The directors present their Strategic Report and the audited consolidated financial statements for the period 20 November 2019 to 31 March 2021.

Yomosa (UK) Ltd., with its registered office in the UK, is the Holding company of a set of direct and indirect subsidiaries, mainly in North America.

In its role as the parent, the Company seeks to protect its investment in the group. This involves oversight of, and support to, the senior management of the subsidiaries in making key decisions related to investments, acquisitions, disinvestments, capacity rationalization, financing, compliance and accounting including managing the preparation of the consolidated accounts.

REVIEW OF BUSINESS

These are the Group's first set of financial statements, which is why there are no comparative numbers.

I am pleased to inform that during 2020/2021, the Group, comprising of key operating and revenue earning activities, has seen an overall year of healthy performance and strategic reduction in costs.

In general, the management is continuously monitoring the Group and optimizing its cost structure where possible to improve its net result in the coming years.

Whilst 2020/2021 has seen its challenges emerge in form of Global Pandemic, the Group has seen a consistent bounce back in business outlook thereby minimizing the early outcome of reduction in commercial activities.

The group recognizes the importance of its environmental responsibilities, monitors its impact on the environment, and designs and implements policies to mitigate any adverse impact that might be caused by its activities. The group is continuously seeking ways to produce in the most environmentally efficient manner possible.

Human Capital is one of the key pillars in the organization. The group of companies will progress in the journey of upgrading the talent to the level that the execution of our strategy requires.

Yomosa (UK) Limited

**Group Strategic Report
for the period 20 November 2019 to 31 March 2021**

PRINCIPAL RISKS AND UNCERTAINTIES

In achieving its objectives, the Group faces risks and uncertainties, including those due to macroeconomic conditions, regional and local market developments and internal factors. The specific market, operational and financial risks in the ordinary course of business will be further explained, including credit and interest rate risks. Furthermore, there are currency and liquidity risks. We do not consider these risks as special for our Group, neither in character nor in size.

Insofar as relevant, the Group will cover insurance for several common risks, which will allow for the financial consequences of calamities as much as possible. At management level, the most important risks are assessed that may affect the realization of our strategic objectives. We assess the degree of risks and weigh against our own efficiency in containing the risks or mitigating them completely.

The Group has in general experienced limited impact of the Global Pandemic in the financial year 2020/2021. The management of the operating companies have assessed this situation based on the current state of affairs and the Global Pandemic impact is continuously monitored. The possible future impact is expected to remain limited and therefore there is confidence in a sustainable continuation of business activities.

In 2022, we will continue to focus on identifying the required capabilities for the different segments and different regions in order to find the best strategy for each market and region, also taking the current and future developments of Global Pandemic into account.

An assessment of the company's ability to continue as a going concern was executed, taking into account all available information about the future, which is at least, but not limited to, twelve months from the end of the reporting period. No events have been identified nor conditions were found which may cast significant doubt upon the company's ability to continue as a going concern. The financial statements have been prepared on the basis of going concern.

KEY PERFORMANCE INDICATORS

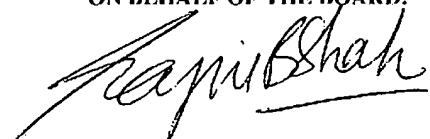
The year 2020/2021 ended with an ordinary operating profit of USD 30.8 mln.

As at the end of 2020/2021 the balance sheet total amounted to USD 142.7 mln. The strength of the balance sheet is sufficient to provide the required solvency ratings.

The company's solvency, liquidity as well as its funding is continuously monitored, considering all available future related information. No events have been identified nor were conditions found which may indicate significant risks regarding the Group's financial position.

We would like to thank all our people for their input and dedication and our customers, shareholders, partners and suppliers for their trust.

ON BEHALF OF THE BOARD:



R B Shah - Director

Date: 28 September 2022

Yomosa (UK) Limited (Registered number: 12325040)

**Report of the Directors
for the period 20 November 2019 to 31 March 2021**

The directors present their report with the financial statements of the company and the group for the period 20 November 2019 to 31 March 2021.

INCORPORATION

The group was incorporated on 20 November 2019.

PRINCIPAL ACTIVITY

The principal activity of the group in the period under review was that of holding activities.

DIVIDENDS

No dividends will be distributed for the period ended 31 March 2021.

DIRECTORS

The directors who have held office during the period from 20 November 2019 to the date of this report are as follows:

F Eckstein - appointed 20 November 2019

Ms A E Hancox - appointed 20 November 2019 - resigned 30 September 2020

R B Shah - appointed 20 November 2019

Both the directors who are eligible offer themselves for election at the forthcoming first Annual General Meeting.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Group Strategic Report, the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements 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 financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the group and of the profit or loss of the group for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements 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 and the group's transactions and disclose with reasonable accuracy at any time the financial position of the company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the group's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the group's auditors are aware of that information.

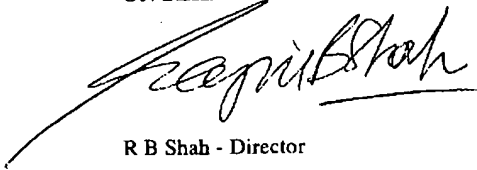
Yomosa (UK) Limited

**Report of the Directors
for the period 20 November 2019 to 31 March 2021**

AUDITORS

The auditors, Anstey Bond LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'R B Shah', is written over a horizontal line. The signature is fluid and cursive.

R B Shah - Director

Date: 28 September 2022

**Report of the Independent Auditors to the Members of
Yomosa (UK) Limited**

Disclaimer of opinion

We were engaged to audit the financial statements of Yomosa (UK) Limited (the 'parent company') and its subsidiaries (the 'group') for the period ended 31 March 2021 which comprises the Consolidated Statement of Comprehensive Income, Consolidated Balance Sheet, Company Balance Sheet, Consolidated Statement of Changes in Equity, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic Ireland' (United Kingdom Generally Accepted Accounting Practice).

We do not express an opinion on the accompanying financial statements of the company and group. Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

The audit evidence we have obtained is sufficient and appropriate for our opinion.

When auditing the financial statements for the group's subsidiaries; Amcanplast Inc., Amcan BV, and Tropical Holdings, we were unable to obtain sufficient appropriate evidence that is both material and pervasive to the groups consolidated financial statements. This is due to significant factors relating to the nature and timing of the audit work, including the insufficient amount of appropriate audit evidence received from our substantive testing for unaudited entities within the group. There are a number of entities that on review of standards in jurisdictions outside of the UK would require significant material balances to be appropriately reviewed and tested in line with the international auditing standards. We have been unable to obtain sufficient appropriate audit evidence on these balances.

Management have not as far as we are aware have not imposed any limitation of scope upon ourselves as auditors however there have been further difficulties with component auditors overseas who have ignored requests from management and ourselves. We have therefore been unable to obtain any appropriate audit evidence on 30% of the groups balance sheet.

In addition to the above we were not appointed as auditors of the company and group until after 31 March 2021 and have therefore been unable to appropriately instruct group auditors in our appropriate areas of risk for focus.

As a result of the above, we have determined that the limitations on our scope, inadvertently applied, is material and pervasive to the group. We are therefore unable to form an opinion on the whether the financial statements give a true and fair view of the state of the group's and of the company's affairs as at 31 March 2021 and of the group's profit for the period ended 31 March 2021.

Opinions on other matters prescribed by the Companies Act 2006

Because of the significance of the matters described in the basis for disclaimer of opinion section of our report, we have been unable to form an opinion, whether based on the work undertaken in the course of the audit:

- the information given in the strategic report and directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and directors' report has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Yomosa (UK) Limited**

Matters on which we are required to report by exception

Notwithstanding our disclaimer of an opinion on the financial statements, in the light of the knowledge and understanding of the group and company and its environment obtained in the course of the audit performed subject to the pervasive limitation described above, we have not identified material misstatements in the strategic report or the directors report.

Arising from the limitation of our work referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page four, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine 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, the directors are responsible for assessing the group's and the parent 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 the directors either intend to liquidate the group or the parent company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the company's financial statements in accordance with International Standards on Auditing (UK) and to issue an auditor's report.

However, because of the matter described in the basis for disclaimer of opinion section of our report, we were not able to obtain sufficient appropriate evidence to proceed a basis for an audit opinion on these financial statements.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities in relation to non audit services, and we have fulfilled our other ethics responsibilities in accordance with these requirements.

**Report of the Independent Auditors to the Members of
Yomosa (UK) Limited**

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anstey Bond LLP

Colin Ellis FCCA CF (Senior Statutory Auditor)
for and on behalf of Anstey Bond LLP
Statutory Auditors &
Chartered Accountants
1-2 Charterhouse Mews
London
EC1M 6BB

28 September 2022

Yomosa (UK) Limited (Registered number: 12325040)

**Consolidated
Statement of Comprehensive
Income
for the period 20 November 2019 to 31 March 2021**

	Notes	\$'000
TURNOVER		66,566
Cost of sales		<u>(56,012)</u>
GROSS PROFIT		10,554
Administrative expenses		<u>(16,455)</u>
		(5,901)
Other operating income		<u>386</u>
OPERATING LOSS	4	(5,515)
Profit/loss on sale of tangible fixed assets	5	<u>36,266</u>
		30,751
Interest payable and similar expenses	6	<u>(1,839)</u>
PROFIT BEFORE TAXATION		28,912
Tax on profit	7	<u>(6,269)</u>
PROFIT FOR THE FINANCIAL PERIOD		22,643
OTHER COMPREHENSIVE INCOME		
Profit and loss account		(50,801)
Income tax relating to other comprehensive income		<u>-</u>
OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF INCOME TAX		<u>(50,801)</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		<u>(28,158)</u>
Loss attributable to: Owners of the parent		<u>22,643</u>
Total comprehensive income attributable to: Owners of the parent		<u>(28,158)</u>

The notes form part of these financial statements

Yomosa (UK) Limited (Registered number: 12325040)

**Consolidated Balance Sheet
31 March 2021**

	Notes	\$'000
FIXED ASSETS		
Intangible assets	9	595
Tangible assets	10	68,116
Investments	11	<u>21,644</u>
		<u>90,355</u>
 CURRENT ASSETS		
Stocks	12	12,563
Debtors	13	27,157
Cash at bank		<u>12,604</u>
		52,324
CREDITORS		
Amounts falling due within one year	14	<u>(25,781)</u>
NET CURRENT ASSETS		<u>26,543</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		116,898
 CREDITORS		
Amounts falling due after more than one year	15	(62,016)
PROVISIONS FOR LIABILITIES	16	<u>(18,917)</u>
NET ASSETS		<u>35,965</u>
 CAPITAL AND RESERVES		
Called up share capital	17	6,745
Share premium	18	59,185
Retained earnings	18	<u>(28,158)</u>
SHAREHOLDERS' FUNDS		37,772
 NON-CONTROLLING INTERESTS		<u>(1,807)</u>
 TOTAL EQUITY		<u>35,965</u>

The financial statements were approved by the Board of Directors and authorised for issue on 28 September 2022 and were signed on its behalf by:



R B Shah - Director

The notes form part of these financial statements

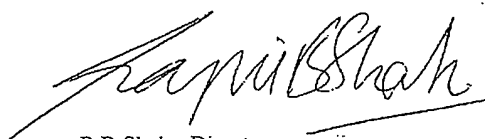
Yomosa (UK) Limited (Registered number: 12325040)

Company Balance Sheet
31 March 2021

	Notes	\$'000
FIXED ASSETS		
Intangible assets	9	-
Tangible assets	10	-
Investments	11	<u>65,929</u>
		<u>65,929</u>
CREDITORS		
Amounts falling due within one year	14	<u>(92)</u>
NET CURRENT LIABILITIES		<u>(92)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,837</u>
CAPITAL AND RESERVES		
Called up share capital	17	6,745
Share premium		59,185
Retained earnings		<u>(93)</u>
SHAREHOLDERS' FUNDS		<u>65,837</u>
Company's loss for the financial year		<u>(93)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 28 September 2022 and were signed on its behalf by:



R B Shah - Director

The notes form part of these financial statements

Yomosa (UK) Limited (Registered number: 12325040)

**Consolidated Statement of Changes in Equity
for the period 20 November 2019 to 31 March 2021**

	Called up share capital \$'000	Retained earnings \$'000	Share premium \$'000
Changes in equity			
Issue of share capital	6,745	-	59,185
Total comprehensive income	-	(28,158)	-
Balance at 31 March 2021	<u>6,745</u>	<u>(28,158)</u>	<u>59,185</u>
	Total \$'000	Non-controlling interests \$'000	Total equity \$'000
Changes in equity			
Issue of share capital	65,930	-	65,930
Total comprehensive income	(28,158)	-	(28,158)
Balance at 31 March 2021	<u>37,772</u>	<u>-</u>	<u>37,772</u>

The notes form part of these financial statements

Yomosa (UK) Limited (Registered number: 12325040)

**Company Statement of Changes in Equity
for the period 20 November 2019 to 31 March 2021**

	Called up share capital \$'000	Retained earnings \$'000	Share premium \$'000	Total equity \$'000
Changes in equity				
Issue of share capital	6,745	-	59,185	65,930
Total comprehensive income	<u>-</u>	<u>(93)</u>	<u>-</u>	<u>(93)</u>
Balance at 31 March 2021	<u><u>6,745</u></u>	<u><u>(93)</u></u>	<u><u>59,185</u></u>	<u><u>65,837</u></u>

The notes form part of these financial statements

Yomosa (UK) Limited (Registered number: 12325040)

**Notes to the Consolidated Financial Statements
for the period 20 November 2019 to 31 March 2021**

1. STATUTORY INFORMATION

Yomosa (UK) 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 General Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with 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.

The financial statements are prepared in United States Dollars (USD), which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest thousand Dollar, unless stated otherwise.

Going concern

The financial statements have been prepared on the going concern basis. The Directors have produced financial projections for the company for the next twelve months and beyond. These projections take into account a sufficient level of working capital in order for the Group to cover its cost base.

Financial Reporting Standard 102 - reduced disclosure exemptions

The group has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of paragraphs 26.18(b), 26.19 to 26.21 and 26.23;
- the requirement of paragraph 33.7.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Revenue Recognition

All revenue is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of nil years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Yomosa (UK) Limited (Registered number: 12325040)

**Notes to the Consolidated Financial Statements - continued
for the period 20 November 2019 to 31 March 2021**

2. ACCOUNTING POLICIES - continued

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Consolidated Statement of Comprehensive Income, 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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and short-term deposits, with a maturity of less than three months, held with banks.

Trade and other receivables

Trade and other receivables are recognised initially at fair value and shown less any provision for amounts considered irrecoverable. They are subsequently measured at an amortised cost using the effective interest rate method, less irrecoverable provision for receivables.

Trade and other payables

Trade and other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method.

Investments

Investments are stated at market value at the balance sheet date. The statement of profit and loss includes the net gains and losses arising on revaluations and disposals throughout the year.

Minority interest

Profit or loss and each component of the balance sheet are allocated between the aims of the Parent and non-controlling interests, even if this results in the non-controlling interest having a deficit balance.

Transactions with non-controlling interests that do not result in loss of control are accounted for as equity transactions. Any differences between the adjustment for the non-controlling interest and the fair value of consideration paid or received are recognised in equity.

Yomosa (UK) Limited (Registered number: 12325040)

**Notes to the Consolidated Financial Statements - continued
for the period 20 November 2019 to 31 March 2021**

3. EMPLOYEES AND DIRECTORS

	\$'000
Wages and salaries	<u>-</u>

The average number of employees during the period was NIL.

The average number of employees by undertakings that were proportionately consolidated during the period was 323.

	\$
Directors' remuneration	<u>-</u>

4. OPERATING LOSS

The operating loss is stated after charging/(crediting):

	\$'000
Depreciation - owned assets	30,198
Computer software amortisation	49
Auditors' remuneration	36
Foreign exchange differences	<u>(386)</u>

5. EXCEPTIONAL ITEMS

	\$'000
Profit/loss on sale of tangible fixed assets	<u>36,266</u>

6. INTEREST PAYABLE AND SIMILAR EXPENSES

	\$'000
Bank interest	<u>1,839</u>

7. TAXATION

Analysis of the tax charge

The tax charge on the profit for the period was as follows:

	\$'000
Current tax:	
UK corporation tax	<u>6,269</u>
Tax on profit	<u>6,269</u>

Tax effects relating to effects of other comprehensive income

	Gross \$'000	Tax \$'000	Net \$'000
Profit and loss account	<u>(50,801)</u>	<u>-</u>	<u>(50,801)</u>

Yomosa (UK) Limited (Registered number: 12325040)

**Notes to the Consolidated Financial Statements - continued
for the period 20 November 2019 to 31 March 2021**

8. INDIVIDUAL STATEMENT OF COMPREHENSIVE INCOME

As permitted by Section 408 of the Companies Act 2006, the Income Statement of the parent company is not presented as part of these financial statements.

9. INTANGIBLE FIXED ASSETS

Group

	Computer software \$'000
COST	
Additions	<u>644</u>
At 31 March 2021	<u>644</u>
AMORTISATION	
Amortisation for period	<u>49</u>
At 31 March 2021	<u>49</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>595</u></u>

10. TANGIBLE FIXED ASSETS

Group

	Plant and machinery \$'000
COST	
Additions	<u>98,314</u>
At 31 March 2021	<u>98,314</u>
DEPRECIATION	
Charge for period	<u>30,198</u>
At 31 March 2021	<u>30,198</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>68,116</u></u>

Yomosa (UK) Limited (Registered number: 12325040)

**Notes to the Consolidated Financial Statements - continued
for the period 20 November 2019 to 31 March 2021**

11. FIXED ASSET INVESTMENTS

Yomosa (UK) Limited's investments at the Balance Sheet date in the share capital of companies, included the following:

	Country of incorporation	Class of shares held	2020
Amcan B.V.	Netherlands	Direct	100%
Amcanplast B.V.	Netherlands	Direct	100%
Tropical Holdings	St Lucia	Direct	100%
Amcan Inc.	USA	Indirect	100%
May & Scofield Limited	England & Wales	Indirect	18.9%
DIGI Holdings Inc.	USA	Indirect	100%
Dynamic Industrial Group LLC	USA	Indirect	80%
Dynamic Metals LLC	USA	Indirect	80%
DAD Equity Investments LLC	USA	Indirect	80%
Gem City Metal Technologies LLC	USA	Indirect	80%
Dexter Stamping Company LLC	USA	Indirect	80%
DHUV LLC	USA	Indirect	100%
Brandenburg Engineering LLC	USA	Indirect	49%
Detroit Hoist & Crane Co.	USA	Indirect	49%
New World Realty LLC	USA	Indirect	49%
Blenheim Trading Corp.	USA	Indirect	100%
Northport Industrial Park Blenheim LLC	USA	Indirect	100%
Riverside Real Estate LLC	USA	Indirect	50%
Riverside Convenience Store LLC	USA	Indirect	50%
Riverside Development II LLC	USA	Indirect	50%
Stratos Investment Ltd	Canada	Indirect	100%
Elplas Investments Ltd	Canada	Indirect	50%
Mega Properties Inc.	USA	Indirect	50%
Koolatron Corporation	Canada	Indirect	50%
Ferax Investments Inc.	Canada	Indirect	50%
Neola Corporation	Canada	Indirect	22.5%
Enticor Properties Inc.	Canada	Indirect	50%
Malika Holdings Inc.	St Lucia	Indirect	100%
Cantrex Ltd	Trinidad	Indirect	50%
Henderson (2004) Ltd	Antigua	Indirect	100%
Waterpoint Caribbean Homes Ltd	Antigua & Barbados	Indirect	60%
Pacific Wealth International Ltd	Hong Kong	Indirect	100%
Osiris Inc.	Canada	Indirect	100%
Osiris America Inc.	USA	Indirect	100%

12. STOCKS

	Group
	\$'000
Stocks	<u><u>12,563</u></u>

Yomosa (UK) Limited (Registered number: 12325040)

**Notes to the Consolidated Financial Statements - continued
for the period 20 November 2019 to 31 March 2021**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group
	\$'000
Trade debtors	8,399
Amounts owed by group undertakings	7,237
Other debtors	8,517
Prepayments and accrued income	<u>3,004</u>
	<u><u>27,157</u></u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group	Company
	\$'000	\$'000
Trade creditors	6,519	-
Other creditors	17,330	89
Accruals and deferred income	<u>1,932</u>	<u>3</u>
	<u><u>25,781</u></u>	<u><u>92</u></u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group
	\$'000
Other creditors	<u><u>62,016</u></u>

16. PROVISIONS FOR LIABILITIES

Group	Deferred tax
	\$'000
Provided during period	<u>18,917</u>
Balance at 31 March 2021	<u><u>18,917</u></u>

Yomosa (UK) Limited (Registered number: 12325040)

**Notes to the Consolidated Financial Statements - continued
for the period 20 November 2019 to 31 March 2021**

17. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal	
Number:	Class:	value:	\$'000
5,000,001	Ordinary	£1	<u>6,745</u>

18. RESERVES

Group	Retained earnings \$'000	Share premium \$'000	Totals \$'000
Profit for the period	22,643		22,643
Cash share issue	-	59,185	59,185
Pre acquisition profits	<u>(50,801)</u>	<u>-</u>	<u>(50,801)</u>
At 31 March 2021	<u>(28,158)</u>	<u>59,185</u>	<u>31,027</u>