

# Holdings4U Ltd

Unaudited Filleted Financial Statements  
for the Period from 22 March 2022 to 31 March 2023

Tahas & Co Ltd  
Chartered Certified Accountants  
Suite 3, Second Floor  
760 Eastern Avenue  
Newbury Park  
London  
IG2 7HU

# Holdings4U Ltd

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# **Holdings4U Ltd**

## **Company Information**

<b>Directors</b>	Mr Fakhruddin Paisawala Mr Hatim Aliasgar Raja
<b>Registered office</b>	Unit NCF 5 Western International Market Hayes Road Southall Middlesex UB2 5XJ
<b>Accountants</b>	Tahas & Co Ltd Chartered Certified Accountants Suite 3, Second Floor 760 Eastern Avenue Newbury Park London IG2 7HU

## Holdings4U Ltd

(Registration number: 13993897)  
Balance Sheet as at 31 March 2023

	Note	2023 £
<b>Fixed assets</b>		
Investments	<u>4</u>	20,424
<b>Creditors: Amounts falling due within one year</b>	<u>5</u>	<u>(20,300)</u>
<b>Net assets</b>		<u><u>124</u></u>
<b>Capital and reserves</b>		
Called up share capital	<u>6</u>	<u>124</u>
Shareholders' funds		<u><u>124</u></u>

For the financial period ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 12 December 2023 and signed on its behalf by:

.....  
Mr Fakhruddin Paisawala  
Director

# **Holdings4U Ltd**

## **Notes to the Unaudited Financial Statements for the Period from 22 March 2022 to 31 March 2023**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Unit NCF 5  
Western International Market  
Hayes Road  
Southall  
Middlesex  
UB2 5XJ

These financial statements were authorised for issue by the Board on 12 December 2023.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Going concern**

The financial statements have been prepared on a going concern basis.

#### **Business combinations**

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

## Holdings4U Ltd

### Notes to the Unaudited Financial Statements for the Period from 22 March 2022 to 31 March 2023

#### Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### 3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was 2.

#### 4 Investments

	<b>2023</b>
	<b>£</b>
Investments in subsidiaries	<u>20,424</u>
<b>Subsidiaries</b>	<b>£</b>
<b>Cost or valuation</b>	
Additions	<u>20,424</u>
<b>Provision</b>	
<b>Carrying amount</b>	
At 31 March 2023	<u>20,424</u>

## Holdings4U Ltd

### Notes to the Unaudited Financial Statements for the Period from 22 March 2022 to 31 March 2023

#### Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held 2023
<b>Subsidiary undertakings</b>			
Fresh4U Produce Ltd	Unit NCF5 Western International Market Hayes Road Southall UB2 5XJ England	Ordinary	100%
Fresh4U Ltd	Unit NCF5 Western International Market Hayes Road Southall UB2 5XJ England	Ordinary	100%
Ernest Hammond (Spitalfields) Ltd	Unit NCF5 Western International Market Hayes Road Southall UB2 5XJ England	Ordinary	100%
Retail4U Ltd	Unit NCF5 Western International Market Hayes Road Southall UB2 5XJ England	Ordinary	100%

## Holdings4U Ltd

### Notes to the Unaudited Financial Statements for the Period from 22 March 2022 to 31 March 2023

Undertaking	Registered office	Holding	Proportion of voting rights and shares held
Premier Exotics Ltd	Unit NCF5 Western International Market Hayes Road Southall UB2 5XJ England	Ordinary	100%

#### Subsidiary undertakings

##### *Fresh4U Produce Ltd*

The principal activity of Fresh4U Produce Ltd is importers and distributors of fruit & vegetables.

##### *Fresh4U Ltd*

The principal activity of Fresh4U Ltd is wholesale of fruits and vegetables.

##### *Ernest Hammond (Spitalfields) Ltd*

The principal activity of Ernest Hammond (Spitalfields) Ltd is wholesale of fruits and vegetables.

##### *Retail4U Ltd*

The principal activity of Retail4U Ltd is wholesale of fruits and vegetables.

##### *Premier Exotics Ltd*

The principal activity of Premier Exotics Ltd is wholesale of fruits and vegetables.



## Holdings4U Ltd

### Notes to the Unaudited Financial Statements for the Period from 22 March 2022 to 31 March 2023

#### 5 Creditors

##### Creditors: amounts falling due within one year

	Note	2023 £
<b>Due within one year</b>		
Amounts owed to group undertakings and undertakings in which the company has a participating interest		20,000
Other creditors		300
		<u>20,300</u>

#### 6 Share capital

##### Allotted, called up and fully paid shares

	No.	2023 £
Ordinary of £1 each	120	120
Deferred A of £1 each	1	1
Deferred B of £1 each	1	1
Deferred C of £1 each	1	1
Deferred D of £1 each	1	1
	<u>124</u>	<u>124</u>

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.