

**Unaudited Financial Statements for the Year Ended 31 December 2022**

**for**

**Agenor Technology Holdings Limited**

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for the Year Ended 31 December 2022**

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**Company Information  
for the Year Ended 31 December 2022**

**DIRECTORS:**

Mrs J Smith  
A J Smith

**REGISTERED OFFICE:**

Bonnington Bond  
Anderson Place  
Edinburgh  
EH6 5NP

**REGISTERED NUMBER:**

SC622722 (Scotland)

**ACCOUNTANTS:**

Douglas Home & Co Ltd  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

**Balance Sheet**  
**31 December 2022**

	Notes	31/12/22 £	£	31/12/21 £	£
<b>FIXED ASSETS</b>					
Investments	4		8,580,165		8,580,165
<b>CURRENT ASSETS</b>					
Debtors	5	<u>29,980</u>		<u>31,105</u>	
<b>NET CURRENT ASSETS</b>			<u>29,980</u>		<u>31,105</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>8,610,145</u>		<u>8,611,270</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			7,722,252		8,580,165
Capital redemption reserve			857,913		-
Retained earnings			<u>29,980</u>		<u>31,105</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>8,610,145</u>		<u>8,611,270</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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
- (b) 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.

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

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 and authorised for issue on 18 August 2023 and were signed on its behalf by:

A J Smith - Director

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. STATUTORY INFORMATION**

Agenor Technology Holdings Limited is a private company, limited by shares, registered in Scotland. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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 balance sheet date.

**Share-based payments**

Equity-settled share-based payments are measured at fair value at the date of grant by reference to the fair value of the equity instruments granted using the Black Scholes model. The fair value determined at the grant date is expensed on a straight-line basis over the vesting period, based on the estimate of shares that will eventually vest. A corresponding adjustment is made to equity.

When the terms and conditions of equity-settled share-based payments at the time they were granted are subsequently modified, the fair value of the share-based payment under the original terms and conditions and under the modified terms and conditions are both determined at the date of the modification. Any excess of the modified fair value over the original fair value is recognised over the remaining vesting period in addition to the grant date fair value of the original share-based payment. The share-based payment expense is not adjusted if the modified fair value is less than the original fair value.

Cancellations or settlements (including those resulting from employee redundancies) are treated as an acceleration of vesting and the amount that would have been recognised over the remaining vesting period is recognised immediately.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

**4. FIXED ASSET INVESTMENTS**

	Other investments £
<b>COST</b>	
At 1 January 2022	
and 31 December 2022	8,580,165
<b>NET BOOK VALUE</b>	
At 31 December 2022	8,580,165
At 31 December 2021	8,580,165

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

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

	31/12/22	31/12/21
	£	£
Amounts owed by group undertakings	<u>29,980</u>	<u>31,105</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.