

Registered number
5605926

Acunova Life Sciences Limited

Abbreviated Accounts

31 March 2013

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COMPANIES HOUSE

Acunova Life Sciences Limited
Independent auditors' Report

**Independent auditors' report to Acunova Life Sciences Limited
under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts which comprise the Abbreviated Balance Sheet and the related notes, together with the full accounts of the company for the year ended 31 March 2013 prepared under section 396 of the Companies Act 2006

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we considered necessary to confirm, by reference to the full accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



(Senior Statutory Auditor)
for and on behalf of
Taparia Consultants Limited
Accountants and Statutory Auditors
6 August 2013

1096 Uxbridge Road
Hayes
Middlesex
UB4 8QH

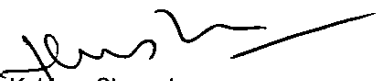
Acunova Life Sciences Limited**Registered number:**

5605926

Abbreviated Balance Sheet**as at 31 March 2013**

	Notes	2013 €	2012 €
Current assets			
Debtors		199,343	41,548
Cash at bank and in hand		<u>75,543</u>	<u>4,135</u>
		274,886	45,683
Creditors' amounts falling due within one year		<u>(75,092)</u>	<u>(33,674)</u>
Net current assets		199,794	12,009
Net assets		<u>199,794</u>	<u>12,009</u>
Capital and reserves			
Called up share capital	2	114,000	114,000
Profit and loss account		85,794	(101,991)
Shareholders' funds		<u>199,794</u>	<u>12,009</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime


Kohkan Shamshi

Director

Approved by the board on 6 August 2013

Acunova Life Sciences Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2013

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents the value, net of value added tax and discounts, of work carried out in respect of services provided to customers. The company recognises revenue in the period in

Reporting currency

As the company's day to day trading operations are conducted in Euros, the directors are of the opinion that the company's functional currency is Euros and therefore the appropriate reporting currency

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Comparatives

The previous years accounts were stated in pound sterling and have now been translated in Euros. The previous years accounts were unaudited.

2 Share capital	Nominal value	2013 Number	2013 €	2012 €
Allotted, called up and fully paid				
Ordinary shares	£1 each	95,000	<u>114,000</u>	<u>114,000</u>

3 Related parties

The company's immediate holding company is Manipal Acunova Ltd, which owns 100% of Acunova Life Sciences Ltd issued share capital.

During the year the company traded with one other group company, Ecron Acunova GmbH a company incorporated in Germany. The balance due from them at the year end was as follows:

Company Name	€
Ecron Acunova GmbH (Advance against invoices)	<u>115,436</u>

Amounts of €55,233 and €18,342 shown in Trade Debtors and Trade Creditors respectively were taken over by Ecron Acunova GmbH on transfer of contracts to them on 1 May 2013.