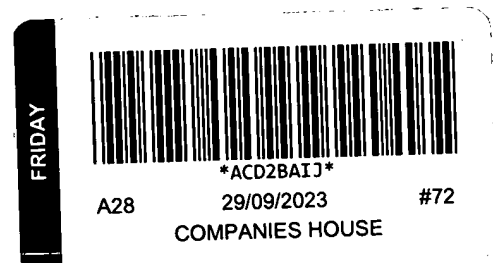


Registered number: 10541126

**COMINO HOLDING LTD.  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Amending:**

- The revised accounts replace the original accounts;
- They are now the statutory accounts;
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates;



**COMINO HOLDING LTD.  
Unaudited Financial Statements  
For The Year Ended 31 December 2021**

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**Contents**

	<b>Page</b>
Balance Sheet	1–2
Notes to the Financial Statements	3–5

**COMINO HOLDING LTD.**  
**Balance Sheet**  
**As at 31 December 2021**

Registered number: 10541126

		<b>2021</b>		<b>2020</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		6,727		7,814
Investments	<b>4</b>		10,082		10,082
			<u>16,809</u>		<u>17,896</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	845,753		39,485	
Cash at bank and in hand		<u>44,768</u>		<u>55,232</u>	
		890,521		94,717	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<u>(420)</u>		<u>(1,261)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>890,101</u>		<u>93,456</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>906,910</u>		<u>111,352</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<u>(181,608)</u>		<u>(182,881)</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>725,302</u>		<u>(71,529)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		1,054		1,000
Share premium account			837,457		-
Profit and Loss Account			<u>(113,209)</u>		<u>(72,529)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>725,302</u>		<u>(71,529)</u>

**COMINO HOLDING LTD.  
Balance Sheet (continued)  
As at 31 December 2021**

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For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

  
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Mr ANATOLY SERGEEVICH KNYAZEV

Director

  
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Director

15/06/2023

The notes on pages 3 to 5 form part of these financial statements.

**COMINO HOLDING LTD.**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2021**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% Straight Line
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**1.4. Foreign Currencies**

Monetary 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 ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2020: 6)

**3. Tangible Assets**

	<b>Computer Equipment £</b>
<b>Cost</b>	
As at 1 January 2021	21,922
Additions	3,675
As at 31 December 2021	<u>25,597</u>
<b>Depreciation</b>	
As at 1 January 2021	14,108
Provided during the period	4,762
As at 31 December 2021	<u>18,870</u>
<b>Net Book Value</b>	
As at 31 December 2021	<u>6,727</u>
As at 1 January 2021	<u>7,814</u>

**COMINO HOLDING LTD.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2021**

**4. Investments**

	<b>Unlisted £</b>
<b>Cost</b>	
As at 1 January 2021	10,082
As at 31 December 2021	<u>10,082</u>
<b>Provision</b>	
As at 1 January 2021	-
As at 31 December 2021	<u>-</u>
<b>Net Book Value</b>	
As at 31 December 2021	<u>10,082</u>
As at 1 January 2021	<u>10,082</u>

**5. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Other debtors	16,374	16,374
VAT	2,076	210
Other taxes and social security	<u>22,901</u>	<u>22,901</u>
	41,351	39,485
<b>Due after more than one year</b>		
Long term lending	<u>804,402</u>	<u>-</u>
	804,402	-
	<u>845,753</u>	<u>39,485</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	-	1
Accruals and deferred income	<u>420</u>	<u>1,260</u>
	420	1,261

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2021 £</b>	<b>2020 £</b>
Other creditors	<u>181,608</u>	<u>182,881</u>
	181,608	182,881

**COMINO HOLDING LTD.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2021**

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**8. Share Capital**

	<b>2021</b>	<b>2020</b>
Allotted, Called up and fully paid	<u>1,054</u>	<u>1,000</u>

**9. General Information**

COMINO HOLDING LTD. is a private company, limited by shares, incorporated in England & Wales, registered number 10541126. The registered office is 30 Churchill Place, London, E14 5RE.