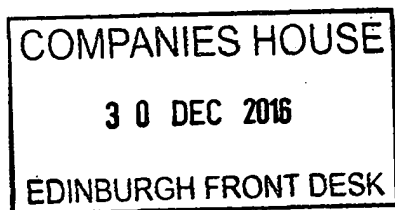
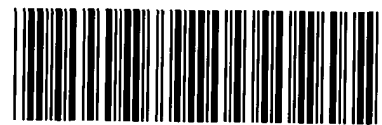


Report of the Members and
Unaudited Financial Statements for the Year Ended 31 March 2016
for
Elberg Invest LLP



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Elberg Invest LLP

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for the Year Ended 31 March 2016**

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Elberg Invest LLP

**General Information
for the Year Ended 31 March 2016**

DESIGNATED MEMBERS:

Miramex Limited
Asporto Ltd

REGISTERED OFFICE:

Dalton House
60 Windsor Avenue
London
SW19 2RR

REGISTERED NUMBER:

OC343787 (England and Wales)

Elberg Invest LLP

**Report of the Members
for the Year Ended 31 March 2016**

The members present their report with the financial statements of the LLP for the year ended 31 March 2016.

PRINCIPAL ACTIVITY

The principal activity of the LLP in the year under review was that of trading in coal.

DESIGNATED MEMBERS

The designated members during the year under review were:

Gelion S.A.
Miramex Limited
Asporto Ltd

RESULTS FOR THE YEAR AND ALLOCATION TO MEMBERS

The profit for the year before members' remuneration and profit shares was £59,119 (2015 - £2,824 profit).

MEMBERS' INTERESTS

STATEMENT OF MEMBERS' RESPONSIBILITIES


The members are responsible for preparing the Report of the Members and the financial statements in accordance with applicable law and regulations.

Legislation applicable to limited liability partnerships requires the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under legislation applicable to limited liability partnerships the members 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 LLP and of the profit or loss of the LLP for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the LLP will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and enable them to ensure that the financial statements comply with the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. They are also responsible for safeguarding the assets of the LLP and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE MEMBERS:



Mario Antonio Alvarado Castillo on behalf of
Asporto Ltd - Designated Member

19 December 2016

Elberg Invest LLP**Profit and Loss Account
for the Year Ended 31 March 2016**

	Notes	Year Ended 31.3.16 £	Period 1.4.13 to 31.3.15 £
TURNOVER		218,072	1,448
Cost of sales		<u>160,622</u>	<u>378</u>
GROSS PROFIT		57,450	1,070
Administrative expenses		<u>510</u>	<u>-</u>
		56,940	1,070
Other operating income		<u>2,179</u>	<u>1,754</u>
OPERATING PROFIT and PROFIT FOR THE FINANCIAL YEAR BEFORE MEMBERS' REMUNERATION AND PROFIT SHARES AVAILABLE FOR DISCRETIONARY DIVISION AMONG MEMBERS	4	<u>59,119</u>	<u>2,824</u>

The notes form part of these financial statements

Elberg Invest LLP (Registered number: OC343787)

**Balance Sheet
31 March 2016**

	Notes	31.3.16 £	31.3.15 £
CURRENT ASSETS			
Cash at bank		<u>77,820</u>	<u>18,701</u>
TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>77,820</u>	<u>18,701</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS	3	<u>77,820</u>	<u>18,701</u>
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	3	<u>77,820</u>	<u>18,701</u>

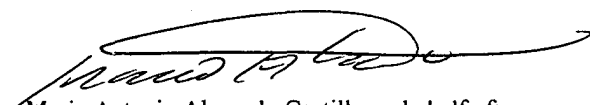
The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 March 2016.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the members of the LLP on 19 December 2016 and were signed by:


Mario Antonio Alvarado Castillo on behalf of
Asporto Ltd - Designated member

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

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.

2. OPERATING PROFIT

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

	Year Ended 31.3.16 £	Period 1.4.13 to 31.3.15 £
Foreign exchange differences	<u>(2,179)</u>	<u>(1,754)</u>

3. LOANS AND OTHER DEBTS DUE TO MEMBERS

	31.3.16 £	31.3.15 £
Amounts owed to members in respect of profits	<u>77,820</u>	<u>18,701</u>
Falling due within one year	<u>77,820</u>	<u>18,701</u>

4. MEMBERS' INTERESTS

	Members' other interests Reserves £	Loans and other debts due to members £	Total £
Balance at 1 April 2015	-	18,701	18,701
Profit for the financial year available for discretionary division among members	<u>59,119</u>	<u> </u>	<u>59,119</u>
Members' interests after profit for the year	59,119	18,701	77,820
Other divisions of profit	<u>(59,119)</u>	<u>59,119</u>	<u> </u>
Balance at 31 March 2016	<u>-</u>	<u>77,820</u>	<u>77,820</u>

Elberg Invest LLP**Trading and Profit and Loss Account
for the Year Ended 31 March 2016**

	Year Ended 31.3.16		Period 1.4.13 to 31.3.15	
	£	£	£	£
Sales		218,072		1,448
Cost of sales				
Purchases		<u>160,622</u>		<u>378</u>
GROSS PROFIT		57,450		1,070
Other income				
Exchange gains		<u>2,179</u>		<u>1,754</u>
		59,629		2,824
Finance costs				
Bank charges		<u>510</u>		<u>-</u>
NET PROFIT		<u><u>59,119</u></u>		<u><u>2,824</u></u>
Divisible as follows:				
Gelion S.A.	19,544		1,412	
Miramex Limited	29,560		1,412	
Asporto Ltd	<u>10,015</u>		<u>-</u>	
		<u><u>59,119</u></u>		<u><u>2,824</u></u>

This page does not form part of the statutory financial statements

Elberg Invest LLP

Capital Accounts Schedule
31 March 2016

	Gelion S.A. £	Miramex Limited. £	Asporto Ltd £	Totals £
At 1 April 2015	9,350	9,351	-	18,701
Share of profit	<u>19,544</u>	<u>29,560</u>	<u>10,015</u>	<u>59,119</u>
At 31 March 2016	<u>28,894</u>	<u>38,911</u>	<u>10,015</u>	<u>77,820</u>