

**Unaudited financial statements
for the year ended 30 June 2025
for
Grasim Properties (UK) Ltd**

Pages for filing with the Registrar

Grasim Properties (UK) Ltd**Balance sheet
as at 30 June 2025**

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	4	698		873	
Investment property	5	5,185,000		5,537,040	
			5,185,698		5,537,913
Current assets					
Debtors		49,599		33,364	
Cash at bank and in hand		86,622		3,357	
			136,221		36,721
Creditors: amounts falling due within one year			(31,197)		(28,197)
Net current assets			105,024		8,524
Total assets less current liabilities			5,290,722		5,546,437
Creditors: Amounts falling due after more than one year			(4,644,214)		(4,588,871)
Provisions for liabilities			(127,318)		(183,971)
NET ASSETS			519,190		773,595
Capital and reserves					
Called up share capital			100		100
Profit and loss account			519,090		773,495
TOTAL EQUITY			519,190		773,595

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 30 June 2025.

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

The director acknowledges their responsibilities to comply with the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

Grasim Properties (UK) Ltd

Balance sheet - continued as at 30 June 2025

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 Profit and loss account has not been delivered to the Registrar.

Signed by:

Mrs I Makkar, Director
28 November 2025

Grasim Properties (UK) Ltd

Notes to the financial statements for the year ended 30 June 2025

1 Company information

Grasim Properties (UK) Ltd is a private company registered in England and Wales. Its registered number is 06009607. The company is limited by shares. Its registered office is Top Floor, Bridgewater House, 866 -868 Uxbridge Road, Hayes, Middlesex, UB4 0RR.

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 historic cost convention.

Going concern

In preparing these financial statements, the director has assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the company's ability to continue as a going concern. In making this assessment, the director takes into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The director considers that the company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, Value Added Tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc.:

Fixtures & fittings	- 20% reducing balance
---------------------	------------------------

Investment property

Investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Grasim Properties (UK) Ltd

Notes to the financial statements - continued for the year ended 30 June 2025

2 Accounting policies - continued

Taxation

Taxation for the year comprises current and deferred taxation. Tax is recognised in the Profit and loss account, 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.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the balance sheet date and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3 Average number of employees

During the year the average number of employees was Nil (2024 - Nil).

4 Tangible fixed assets

	Plant and machinery etc. £
Cost	
At 1 July 2024	8,752
At 30 June 2025	<u>8,752</u>
Depreciation	
At 1 July 2024	7,879
Charge for year	175
At 30 June 2025	<u>8,054</u>

Grasim Properties (UK) Ltd

Notes to the financial statements - continued for the year ended 30 June 2025

4 Tangible fixed assets - continued

Net book value

At 30 June 2025	698
At 30 June 2024	873

If Investment Property had not been revalued, it would have been included at the following historical cost:

	2025	2024
	£	£
Cost	4,500,151	4,500,151
Accumulated depreciation	-	-

5 Investment property

	£
Valuation	
At 1 July 2024	5,537,040
Revaluations	(352,040)
At 30 June 2025	5,185,000

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.