

**TRIANZ DIGITAL LTD
FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2024 TO 31 MARCH 2025**

Trianz Digital Ltd
Contents

	Page
Balance Sheet	1
Notes to the Financial Statements	2—4

Trianz Digital Ltd
Balance Sheet
As At 31 March 2025

Registered number: 13073708

		31 March 2025		31 December 2023	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	4	680		320	
Cash at bank and in hand		1,742		540	
		2,422		860	
Creditors: Amounts Falling Due Within One Year	5	(18,562)		(4,850)	
NET CURRENT ASSETS (LIABILITIES)			(16,140)		(3,990)
TOTAL ASSETS LESS CURRENT LIABILITIES			(16,140)		(3,990)
NET LIABILITIES			(16,140)		(3,990)
CAPITAL AND RESERVES					
Called up share capital	6		10		10
Profit and Loss Account			(16,150)		(4,000)
SHAREHOLDERS' FUNDS			(16,140)		(3,990)

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

Mr Deepak Singh

Director
29/04/2026

The notes on pages 2 to 4 form part of these financial statements.

Trianz Digital Ltd
Notes to the Financial Statements
For the Period 1 January 2024 to 31 March 2025

1. General Information

Trianz Digital Ltd is a private company limited by shares, incorporated and domiciled in England and Wales (company number 13073708). The registered office is at 137–139 High Street, Beckenham, United Kingdom, BR3 1AG. The current accounting period has been extended from 1 January 2024 to 31 March 2025 and, accordingly, covers a period of 18 months.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The Company's functional and presentational currency is GBP.

2.2. Going Concern Disclosure

The Company did not undertake any operational activities during the period from 1 January 2024 to 31 March 2025 and incurred only administrative expenses, resulting in a loss for the period. As at 31 March 2025, the Company was in a net liability position.

The directors have assessed the Company's ability to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. In making this assessment, the directors have considered the ongoing financial support of the Company's holding company, which has confirmed its intention to provide sufficient financial assistance to enable the Company to meet its liabilities as they fall due.

The directors have also reviewed forecasts prepared at group level and are satisfied that adequate resources are available to support the Company for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

2.3. Leasing and Hire Purchase Contracts

Lease

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2.4. Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, trade and other creditors and loans to related parties. Debt instruments (other than those wholly repayable or receivable within one year), including loans and other trade debtors and creditors, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

2.5. Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that: The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Trianz Digital Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2024 to 31 March 2025

2.6. Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2.7. Provisions and Contingencies

Provisions are recognised when the company has a legal or constructive present obligation as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

2.8. Debtors

Short term debtors are measured at transaction price, less impairment. Loans receivables are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less impairment.

2.9. Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Average Number of Employees

The company had no employees during the year and the directors were remunerated by a fellow group undertaking. Average number of employees, including directors, during the period was: NIL (2023: NIL)

4. Debtors

	31 March 2025	31 December 2023
	£	£
Due within one year		
Other debtors	130	320
Due after more than one year		
Other debtors	550	-
	<u>680</u>	<u>320</u>

5. Creditors: Amounts Falling Due Within One Year

	31 March 2025	31 December 2023
	£	£
Amounts owed to participating interests	11,642	3,410
Other creditors	6,920	1,440
	<u>18,562</u>	<u>4,850</u>

6. Share Capital

	31 March 2025	31 December 2023
	£	£
Allotted, Called up and fully paid	<u>10</u>	<u>10</u>

Trianz Digital Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2024 to 31 March 2025

7. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as following:

	31 March 2025	31 December 2023
	£	£
Not later than one year	4,620	-
Later than one year and not later than five years	3,300	-
	<u>7,920</u>	<u>-</u>

8. Post Balance Sheet Events

No post-balance sheet events requiring disclosure have occurred subsequent to the reporting period.

9. Related Party Transactions

Included within creditors is £4,222 (2023: £1,490) due to Trianz Digital Solutions Ltd, £6,920 (2023:£1,920) due to Trianz Digital Consulting Inc, £500 (2023:NIL) due to Trianz Ltd.

10. Ultimate Controlling Party

The company is controlled by Trianz Digital Solutions Ltd who holds 100% of the shares in the company.

11. Auditor Liability Limitation Agreement

The company has entered into a liability limitation agreement with Sterling Young Ltd, the statutory auditor, in respect of the statutory audit for the period ended 31 March 2025. The proportionate liability agreement follows the standard terms to the Financial Reporting Council's June 2008 Guidance on Auditor Liability Agreements, and was approved by the member on 24 April 2026.

12. Audit Information

The auditor's report on the accounts of Trianz Digital Ltd for the period ended 31 March 2025 was unqualified.

The auditor's report was signed by Shoolin GirishKumar Yagnik (Senior Statutory Auditor) for and on behalf of Sterling Young Limited , Statutory Auditor.

Sterling Young Limited
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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.