REGISTERED NUMBER: 15266708 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 November 2025

for

Birla Holdings Ltd

Cambrian & Co Ltd
13A Victoria Gardens
Neath
West Glamorgan
SA11 3AY

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Birla Holdings Ltd

Company Information
for the Year Ended 30 November 2025

DIRECTOR:	B Birla
REGISTERED OFFICE:	13a Victoria Gardens Neath SA11 3AY
REGISTERED NUMBER:	15266708 (England and Wales)
ACCOUNTANTS:	Cambrian & Co Ltd 13A Victoria Gardens Neath West Glamorgan SA11 3AY

Balance Sheet
30 November 2025

	Notes	30.11.25 £	30.11.24 £
CURRENT ASSETS			
Debtors	4	**100**	100
TOTAL ASSETS LESS CURRENT LIABILITIES		**100**	100
CAPITAL AND RESERVES			
Called up share capital		**100**	100
		100	100

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company 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 relating to financial statements, so far as applicable to the company.

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 August 2026 and were signed by:

B Birla - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 November 2025

1. STATUTORY INFORMATION

Birla Holdings Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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 historical cost convention.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 tax
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 year end 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. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2024 - 1) .

4. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.11.25	30.11.24
	£	£
Called up share capital not paid	**100**	100

5. ULTIMATE CONTROLLING PARTY

The controlling party is B Birla.

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.