



The Directors
TRUPCR Europe Limited

19 December 2024

Our ref

Direct dial

Email

IS CD H268

0161 830 3807

isluckis@fft.co.uk

Dear Sirs

TRUPCR EUROPE LIMITED – ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

We have pleasure in attaching a copy of the company's financial statements together with Letter of Representation for the year ended 31 March 2024 for presentation at a Directors Meeting.

We also attach a copy of the "filleted" financial statements for the year which will be filed with the Registrar of Companies.

Having completed our audit procedures, we can advise you that there are no significant matters we wish to draw to your attention.

Subject to approval of all the documents by the directors, please sign as prompted.

Corporation Tax

We also attach your Corporation Tax Return (CT600) and Tax computation. Would you please look over the return carefully to ensure that it is correct and complete, and if so please complete the checkbox at the foot of this letter.

The company has no corporation tax liability for the year.

Losses of £239,935 are being carried forward which can be utilised against future profits arising.

Please note that penalties and interest may arise on late submission of the return and/or late payment of tax.

Finally, we attach a note of our charges in relation to the preparation of these accounts for your kind attention. A separate copy has been sent to you via email.

Yours sincerely

Ian Sluckis
Director

I confirm that I have read and understood the declaration on page 11 of the CT600, and authorise you to submit the return to HM Revenue and Customs on behalf of the company – ✓



**Report of the Directors and
Financial Statements
for the Year Ended 31 March 2024
for
TRUPCR Europe Limited**

TRUPCR Europe Limited

Contents of the Financial Statements for the Year Ended 31 March 2024

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TRUPCR Europe Limited
Company Information
for the Year Ended 31 March 2024

DIRECTORS:

H Singh
N K Dubey
D Dubey

REGISTERED OFFICE:

Unit 6, Williams House
Lloyd Street North
Manchester Science Park
Manchester
M15 6SE

REGISTERED NUMBER:

12060630 (England and Wales)

SENIOR STATUTORY AUDITOR: Ian Sluckis BA FCA

AUDITORS:

Freedman Frankl & Taylor
Statutory Auditors
Chartered Accountants
Reedham House
31 King Street West
Manchester
M3 2PJ

TRUPCR Europe Limited

Report of the Directors for the Year Ended 31 March 2024

The directors present their report with the financial statements of the company for the year ended 31 March 2024.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2023 to the date of this report.

H Singh
N K Dubey
D Dubey

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the directors 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

H Singh

.....
H Singh - Director

23 Dec 2024

Date:

Report of the Independent Auditors to the Members of TRUPCR Europe Limited

Opinion

We have audited the financial statements of TRUPCR Europe Limited (the 'company') for the year ended 31 March 2024 which comprise the Statement of Comprehensive Income, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of TRUPCR Europe Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of TRUPCR Europe Limited

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified

- the nature of the industry and sector, control environment and business performance;
- results of enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and involving other internal specialists including tax regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risks of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and
- in addressing the risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business. We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Report of the Independent Auditors to the Members of
TRUPCR Europe Limited**

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Ian Sluckis

Ian Sluckis BA FCA (Senior Statutory Auditor)
for and on behalf of Freedman Frankl & Taylor
Statutory Auditors
Chartered Accountants
Reedham House
31 King Street West
Manchester
M3 2PJ

23 Dec 2024

Date:

TRUPCR Europe Limited

**Statement of Comprehensive
Income**

for the Year Ended 31 March 2024

	2024 £	2023 £
TURNOVER	664,059	451,195
Cost of sales	419,094	277,599
GROSS PROFIT	244,965	173,596
Administrative expenses	470,308	260,638
	(225,343)	(87,042)
Other operating income	4,833	-
OPERATING LOSS	(220,510)	(87,042)
Interest receivable and similar income	15,882	-
	(204,628)	(87,042)
Interest payable and similar expenses	271	662
LOSS BEFORE TAXATION	(204,899)	(87,704)
Tax on loss	-	(13,130)
LOSS FOR THE FINANCIAL YEAR	(204,899)	(74,574)
OTHER COMPREHENSIVE INCOME	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	(204,899)	(74,574)

The notes form part of these financial statements

TRUPCR Europe Limited (Registered number: 12060630)

Balance Sheet
31 March 2024

	Notes	2024	2023
		£	£
FIXED ASSETS			
Intangible assets	3	5,593	8,389
Tangible assets	4	77,349	92,483
		<u>82,942</u>	<u>100,872</u>
CURRENT ASSETS			
Stocks	5	43,606	40,522
Debtors	6	221,447	111,439
Cash at bank		690,352	869,254
		<u>955,405</u>	<u>1,021,215</u>
CREDITORS			
Amounts falling due within one year	7	263,659	136,500
		<u>263,659</u>	<u>136,500</u>
NET CURRENT ASSETS		<u>691,746</u>	<u>884,715</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>774,688</u>	<u>985,587</u>
CREDITORS			
Amounts falling due after more than one year	8	7,000	13,000
		<u>7,000</u>	<u>13,000</u>
NET ASSETS		<u><u>767,688</u></u>	<u><u>972,587</u></u>
CAPITAL AND RESERVES			
Called up share capital		1,000	1,000
Share premium		869,400	869,400
Retained earnings		(102,712)	102,187
		<u>767,688</u>	<u>972,587</u>
SHAREHOLDERS' FUNDS		<u><u>767,688</u></u>	<u><u>972,587</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 23 Dec 2024 and were signed on its behalf by:

H Singh
H Singh - Director

N K Dubey
N K Dubey - Director

The notes form part of these financial statements

TRUPCR Europe Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

1. 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.

Significant judgements and estimates

In applying the company's accounting policies, the directors are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The directors' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Key sources of estimation uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed below.

Assessing indicators of impairment

In assessing whether there have been any indicators of impairment assets, the directors have considered both external and internal sources of information such as market conditions and experience of recoverability. There have been no indicators of impairments identified during the current financial year.

Tangible fixed assets

Tangible fixed assets, are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Turnover

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

Interest Income

Interest income is recognised in the statement of comprehensive income using the effective interest method.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of three years.

TRUPCR Europe Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- The period of the lease
Plant and machinery	- Straight line over 15 years
Fixtures and fittings	- Straight line over 10 years
Computer equipment	- Straight line over 3 years

Tangible fixed assets are initially recorded at cost less any tax, discounts and rebates. Subsequently they are recorded at cost less accumulated depreciation and impairment.

Government grants

Government grants are credited to the profit and loss account as the related expenditure is incurred.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Going concern

The company's financial statements for the year ended 31 March 2024 have been prepared on a going concern basis as, after making appropriate enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

TRUPCR Europe Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2023 - 6).

3. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 April 2023 and 31 March 2024	8,389
AMORTISATION	
Charge for year	2,796
At 31 March 2024	2,796
NET BOOK VALUE	
At 31 March 2024	5,593
At 31 March 2023	8,389

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2023	28,915	65,267	6,203	3,981	104,366
Additions	-	292	-	-	292
At 31 March 2024	28,915	65,559	6,203	3,981	104,658
DEPRECIATION					
At 1 April 2023	6,392	3,953	617	921	11,883
Charge for year	9,637	4,367	620	802	15,426
At 31 March 2024	16,029	8,320	1,237	1,723	27,309
NET BOOK VALUE					
At 31 March 2024	12,886	57,239	4,966	2,258	77,349
At 31 March 2023	22,523	61,314	5,586	3,060	92,483

5. STOCKS

	2024 £	2023 £
Good for resale	43,606	40,522

TRUPCR Europe Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	177,887	44,896
Other debtors	43,560	66,543
	<u>221,447</u>	<u>111,439</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	19,858	48,825
Amounts owed to group undertakings	227,043	72,252
Taxation and social security	-	51
Other creditors	16,758	15,372
	<u>263,659</u>	<u>136,500</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>7,000</u>	<u>13,000</u>

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	35,680	29,733
Between one and five years	16,849	52,529
	<u>52,529</u>	<u>82,262</u>

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2024 and 31 March 2023:

	2024	2023
	£	£
H Singh		
Balance outstanding at start of year	6,420	5,241
Amounts advanced	-	6,420
Amounts repaid	(6,420)	(5,241)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>6,420</u>

TRUPCR Europe Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. RELATED PARTY DISCLOSURES

During the period, the company purchased goods amounting to £354,856 (2023: £239,041) from 3B BlackBio Dx Limited, its majority shareholder. At the year end, the amount owed to 3B BlackBio Dx Limited was £227,043 (2023: £72,252).

During the year company was charged consultancy fee amounting £81,524 (2023: £12,000) to a company in which a director of TRUPCR Europe Limited is also a director. At the period end, the amount owed to the company was £19,455 (2023: £14,400).

12. ULTIMATE CONTROLLING PARTY

The ultimate controlling party of TRUPCR Europe Limited is 3B BlackBio Dx Ltd, which is majority shareholder incorporated and registered in India. Copies of the financial statements of 3B BlackBio Dx Ltd can be obtained from registered address 7-C, Industrial Area, Govindpura, Bhopal 462023 [M.P.], India.

TRUPCR Europe Limited

**Trading and Profit and Loss Account
for the Year Ended 31 March 2024**

	2024		2023	
	£	£	£	£
Sales		664,059		451,195
Cost of sales				
Opening stock	40,522		6,596	
Purchases	352,447		262,242	
Commissions	21,078		38,669	
Carriage	48,653		10,614	
	<hr/>		<hr/>	
	462,700		318,121	
Closing stock	(43,606)		(40,522)	
	<hr/>	419,094	<hr/>	277,599
GROSS PROFIT		244,965		173,596
Other income				
Government grants	4,833		-	
Deposit account interest	15,882		-	
	<hr/>	20,715	<hr/>	-
		265,680		173,596
Expenditure				
Rent	56,843		36,370	
Rates and water	14,873		9,179	
Insurance	8,596		7,094	
Light and heat	3,084		2,441	
Directors' salaries	-		11,908	
Wages	128,184		88,937	
Social security	7,491		4,200	
Pensions	3,015		1,913	
Telephone	1,894		1,106	
Post and stationery	2,057		3,881	
Advertising and promotions	41,045		16,927	
Travel and subsistence	3,606		3,118	
Repairs and renewals	775		2,855	
Computer costs	1,426		1,617	
Sundry expenses	1,637		2,142	
Accountancy	3,425		1,575	
Subscriptions	7,147		3,145	
Consultancy fees	154,241		25,797	
Legal and professional fees	351		18,901	
Auditors' remuneration	5,000		3,000	
Foreign exchange losses	6,771		2,187	
Entertainment	-		525	
Profit/loss on sale of tangible fixed assets	-		(144)	
	<hr/>	451,461	<hr/>	248,674
Carried forward		(185,781)		(75,078)

This page does not form part of the statutory financial statements

TRUPCR Europe Limited

**Trading and Profit and Loss Account
for the Year Ended 31 March 2024**

	2024		2023	
	£	£	£	£
Brought forward		(185,781)		(75,078)
Finance costs				
Bank charges	625		366	
Bank loan interest	408		561	
Other interest	(137)		101	
	<u> </u>	896	<u> </u>	1,028
		(186,677)		(76,106)
Depreciation				
Development costs	2,796		-	
Improvements to property	9,637		6,392	
Plant and machinery	4,367		3,833	
Fixtures and fittings	620		571	
Computer equipment	802		802	
	<u> </u>	18,222	<u> </u>	11,598
NET LOSS		<u><u>(204,899)</u></u>		<u><u>(87,704)</u></u>

This page does not form part of the statutory financial statements