**Report of the Directors and**

**Financial Statements**

**for the Year Ended 31 March 2026**

**for**

**TRUPCR Europe Limited**

**TRUPCR Europe Limited**

**Contents of the Financial Statements**
**for the Year Ended 31 March 2026**

**TRUPCR Europe Limited**

**Company Information**
**for the Year Ended 31 March 2026**

| | |
|---|---|
| **DIRECTORS:** | H Singh<br>N K Dubey<br>D Dubey |
| **REGISTERED OFFICE:** | Unit 6, Williams House<br>Lloyd Street North<br>Manchester Science Park<br>Manchester<br>M15 6SE |
| **REGISTERED NUMBER:** | 12060630 (England and Wales) |
| **SENIOR STATUTORY AUDITOR:** | Ian Sluckis BA FCA |
| **AUDITORS:** | Freedman Frankl & Taylor<br>Statutory Auditors<br>Chartered Accountants<br>Reedham House<br>31 King Street West<br>Manchester<br>M3 2PJ |

**TRUPCR Europe Limited**

**Report of the Directors**
**for the Year Ended 31 March 2026**

The directors present their report with the financial statements of the company for the year ended 31 March 2026.

**DIRECTORS**
The directors shown below have held office during the whole of the period from 1 April 2025 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:**

Harminder Singh

........................................................................
H Singh - Director

30 Jun 2026
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 2026 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 2026 and of its profit 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:

- 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.

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

Date: 30 Jun 2026

**TRUPCR Europe Limited**

**Statement of Comprehensive Income for the Year Ended 31 March 2026**

| | 2026 £ | 2025 £ |
|---|---|---|
| **TURNOVER** | 1,750,863 | 1,287,580 |
| Cost of sales | (1,148,559) | (856,236) |
| **GROSS PROFIT** | 602,304 | 431,344 |
| Administrative expenses | (466,814) | (432,384) |
| | 135,490 | (1,040) |
| Other operating income | 20,395 | 4,095 |
| **OPERATING PROFIT** | 155,885 | 3,055 |
| Interest receivable and similar income | 29 | 1,262 |
| | 155,914 | 4,317 |
| Interest payable and similar expenses | (6,670) | (257) |
| **PROFIT BEFORE TAXATION** | 149,244 | 4,060 |
| Tax on profit | - | 5,644 |
| **PROFIT FOR THE FINANCIAL YEAR** | 149,244 | 9,704 |
| **OTHER COMPREHENSIVE INCOME** | - | - |
| **TOTAL COMPREHENSIVE INCOME FOR THE YEAR** | 149,244 | 9,704 |

The notes form part of these financial statements

**TRUPCR Europe Limited (Registered number: 12060630)**

**Balance Sheet**
**31 March 2026**

| | Notes | 2026 £ | 2025 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Intangible assets | 3 | - | 2,796 |
| Tangible assets | 4 | 68,590 | 73,785 |
| Investments | 5 | 829,500 | - |
| | | 898,090 | 76,581 |
| **CURRENT ASSETS** | | | |
| Stocks | 6 | 47,039 | 54,473 |
| Debtors | 7 | 562,991 | 271,825 |
| Cash at bank | | 393,565 | 559,747 |
| | | 1,003,595 | 886,045 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 8 | (712,549) | (184,234) |
| **NET CURRENT ASSETS** | | 291,046 | 701,811 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,189,136 | 778,392 |
| **CREDITORS** | | | |
| Amounts falling due after more than one year | 9 | (262,500) | (1,000) |
| **NET ASSETS** | | 926,636 | 777,392 |
| **CAPITAL AND RESERVES** | | | |
| Called up share capital | 11 | 1,000 | 1,000 |
| Share premium | | 869,400 | 869,400 |
| Retained earnings | | 56,236 | (93,008) |
| **SHAREHOLDERS' FUNDS** | | 926,636 | 777,392 |

The notes form part of these financial statements



continued...

**Balance Sheet - continued**
**31 March 2026**

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 30 Jun 2026 ............................................ and were signed on its behalf by:

Harminder Singh
..........................................................................
H Singh - Director

Nikhil Dubey
..........................................................................
N K Dubey - Director

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**
Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates and value added tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Interest Income**
Interest income is recognised on an accrual basis, when the entity obtains the right to receive the income.

**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.


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

**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 recorded at cost less any tax, discounts and rebates. Subsequently they are recorded at cost less accumulated depreciation and impairment.

**Government grants**
Grants of a revenue nature are credited to income in the period to which they relate.

**Investments in associates**
Investments in associate undertakings are recognised at cost.

**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.

**Research and development**
Expenditure on research and development is written off in the year in which it is incurred.

**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.


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1. **ACCOUNTING POLICIES - continued**

**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 2026 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.

**Contingent liabilities**
Deferred consideration is recognised at the fair value of the amount expected to be paid. Where the settlement is deferred beyond normal credit terms, the liability is measured at the present value of the future payments, discounted at a market rate of interest for a similar debt instrument. The unwinding of the discount is recognised as a finance cost in the Profit and Loss account over the period of deferral.

2. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2025 - 6).

3. **INTANGIBLE FIXED ASSETS**

| | Development costs £ |
|---|---|
| **COST** | |
| At 1 April 2025 | |
| and 31 March 2026 | 8,389 |
| **AMORTISATION** | |
| At 1 April 2025 | 5,593 |
| Amortisation for year | 2,796 |
| At 31 March 2026 | 8,389 |
| **NET BOOK VALUE** | |
| At 31 March 2026 | - |
| At 31 March 2025 | 2,796 |

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## 4. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Plant and machinery £ | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|---|---|---|---|---|---|
| **COST** | | | | | |
| At 1 April 2025 | 35,915 | 72,965 | 6,597 | 3,981 | 119,458 |
| Additions | 110 | 1,441 | 902 | 1,810 | 4,263 |
| At 31 March 2026 | 36,025 | 74,406 | 7,499 | 5,791 | 123,721 |
| **DEPRECIATION** | | | | | |
| At 1 April 2025 | 28,437 | 12,944 | 1,886 | 2,406 | 45,673 |
| Charge for year | 2,530 | 4,897 | 683 | 1,348 | 9,458 |
| At 31 March 2026 | 30,967 | 17,841 | 2,569 | 3,754 | 55,131 |
| **NET BOOK VALUE** | | | | | |
| At 31 March 2026 | 5,058 | 56,565 | 4,930 | 2,037 | 68,590 |
| At 31 March 2025 | 7,478 | 60,021 | 4,711 | 1,575 | 73,785 |

## 5. FIXED ASSET INVESTMENTS

| | Interest in associate £ |
|---|---|
| **COST** | |
| Additions | 829,500 |
| At 31 March 2026 | 829,500 |
| **NET BOOK VALUE** | |
| At 31 March 2026 | 829,500 |

The company investments at the balance sheet date in the share capital of unlisted companies include the following:

**Coris Holdings SRL**
Registered office: Rue Guillaume Fouquet 11, 5032 Gembloux, Belgium
Nature of business: Activities of holding companies

| Class of shares: | % holding |
|---|---|
| Ordinary shares | 30.00 |

## 6. STOCKS

| | 2026 £ | 2025 £ |
|---|---|---|
| Good for resale | 47,039 | 54,473 |


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## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade debtors | 427,054 | 231,913 |
| Other debtors | 135,937 | 39,912 |
| | 562,991 | 271,825 |

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade creditors | 11,330 | 8,401 |
| Amounts owed to group undertakings | 493,233 | 161,904 |
| Taxation and social security | 5,022 | - |
| Other creditors | 202,964 | 13,929 |
| | 712,549 | 184,234 |

## 9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Amounts owed to group undertakings | 262,500 | - |
| Other creditors | - | 1,000 |
| | 262,500 | 1,000 |

## 10. LEASING AGREEMENTS

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Within one year | 39,248 | 16,849 |
| Between one and five years | 58,872 | - |
| | 98,120 | 16,849 |

## 11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2026 £ | 2025 £ |
|---|---|---|---|---|
| 1,000 | Ordinary | £1 | 1,000 | 1,000 |

## 12. CONTINGENT LIABILITIES

Contingent consideration is payable in relation to the acquisition of the group undertaking. The amount recognised of £184,500 represents the directors' best estimate of the liability due under the terms of the purchase agreement, based on management’s performance expectations.



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## 13. RELATED PARTY DISCLOSURES

During the year company was charged consultancy fees amounting to £71,950 (2025: £86,250) by a company in which a director of TRUPCR Europe Limited is also a director. At the year end, the amount owed from the company was £6,420 (2025: £6,420).

## 14. ULTIMATE CONTROLLING PARTY

The ultimate controlling party of TRUPCR Europe Limited is 3B BlackBio Dx Limited, which is majority shareholder incorporated and registered in India. Copies of the consolidated 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 2026**

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Sales** | | 1,750,863 | | 1,287,580 |
| **Cost of sales** | | | | |
| Opening stock | 54,473 | | 43,606 | |
| Purchases | 1,046,101 | | 762,350 | |
| Commissions | 8,680 | | 34,898 | |
| Carriage | 86,344 | | 69,855 | |
| | 1,195,598 | | 910,709 | |
| Closing stock | (47,039) | | (54,473) | |
| | | 1,148,559 | | 856,236 |
| **GROSS PROFIT** | | 602,304 | | 431,344 |
| **Other income** | | | | |
| Management charge | 5,395 | | 4,095 | |
| Government grants | 15,000 | | - | |
| Deposit account interest | - | | 1,215 | |
| Other interest | 29 | | 47 | |
| | | 20,424 | | 5,357 |
| | | 622,728 | | 436,701 |
| **Expenditure** | | | | |
| Rent | 33,791 | | 53,004 | |
| Rates and water | 14,799 | | 15,439 | |
| Insurance | 8,563 | | 6,570 | |
| Light and heat | 3,894 | | 2,248 | |
| Wages | 142,660 | | 95,706 | |
| Social security | 7,162 | | 4,972 | |
| Pensions | 3,027 | | 2,188 | |
| Telephone | 2,115 | | 288 | |
| Post and stationery | 2,560 | | 2,987 | |
| Advertising and promotions | 43,259 | | 42,759 | |
| Travel and subsistence | 2,956 | | 2,996 | |
| Repairs and renewals | 9,068 | | 1,424 | |
| Cleaning | 2,685 | | - | |
| Computer costs | 5,699 | | 3,712 | |
| Sundry expenses | 2,551 | | 2,672 | |
| Accountancy | 2,500 | | 2,500 | |
| Subscriptions | 11,264 | | 8,302 | |
| Consultancy fees | 123,461 | | 147,812 | |
| Research and development | 16,000 | | - | |
| Legal and professional fees | 1,590 | | 1,255 | |
| Auditors' remuneration | 5,000 | | 5,000 | |
| Donations | 275 | | - | |
| Foreign exchange losses | 7,249 | | 8,566 | |
| Carried forward | 452,128 | 622,728 | 410,400 | 436,701 |

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 2026**

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Brought forward | 452,128 | 622,728 | 410,400 | 436,701 |
| Entertainment | 1,133 | | - | |
| | | 453,261 | | 410,400 |
| | | 169,467 | | 26,301 |
| **Finance costs** | | | | |
| Bank charges | 1,302 | | 825 | |
| Bank loan interest | 107 | | 257 | |
| Other interest | 6,563 | | - | |
| | | 7,972 | | 1,082 |
| | | 161,495 | | 25,219 |
| **Depreciation** | | | | |
| Development costs | 2,796 | | 2,796 | |
| Improvements to property | 2,529 | | 12,408 | |
| Plant and machinery | 4,896 | | 4,624 | |
| Fixtures and fittings | 683 | | 648 | |
| Computer equipment | 1,347 | | 683 | |
| | | 12,251 | | 21,159 |
| **NET PROFIT** | | 149,244 | | 4,060 |