

REGISTERED NUMBER: 09302109 (England and Wales)

Unaudited Management Accounts for the Period 1 January 2026 to 31 March 2026

for

S.P. Apparels (UK) (P) Limited

S.P. Apparels (UK) (P) Limited

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for the Period 1 January 2026 to 31 March 2026

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S.P. Apparels (UK) (P) Limited
Company Information
for the Period 1 January 2026 to 31 March 2026

DIRECTORS:

S S Clayton
S Perumal Mudaliar
J A Bostock
Mrs H M Parnham-Swift

REGISTERED OFFICE:

Prospect House
38 Credon Street
High Wycombe
Buckinghamshire
HP13 6LA

REGISTERED NUMBER:

09302109 (England and Wales)

ACCOUNTANTS:

RT Accountancy Services Limited
3 Fernleigh Business Park
Blaby Road
Enderby
Leicester
Leicestershire
LE19 4AQ

Management Accounts
for the Period 1 January 2026 to 31 March 2026

Accountants' Report to
S.P. Apparels (UK) (P) Limited

In accordance with instructions given to us we have prepared without carrying out an audit the annexed management accounts from the accounting records of S.P. Apparels (UK) (P) Limited and from information and explanations supplied to us.

RT Accountancy Services Limited
3 Fernleigh Business Park
Blaby Road
Enderby
Leicester
Leicestershire
LE19 4AQ

23 April 2026

S.P. Apparels (UK) (P) Limited
Trading and Profit and Loss Account
for the Period 1 January 2026 to 31 March 2026

	1.1.26 to 31.3.26		1.4.25 to 31.12.25	
	£	% of sales	£	% of sales
Turnover				
Sales	<u>2,850,554</u>	<u>100.00</u>	<u>4,202,451</u>	<u>100.00</u>
Cost of sales				
Designer costs	86,106	3.02	227,648	5.42
Purchases	2,733,154	95.88	3,752,714	89.30
Storage and carriage	<u>16,264</u>	<u>0.57</u>	<u>33,993</u>	<u>0.80</u>
	<u>2,835,524</u>	<u>99.47</u>	<u>4,014,355</u>	<u>95.52</u>
GROSS (LOSS) PROFIT	<u>15,030</u>	<u>0.53</u>	<u>188,096</u>	<u>4.48</u>
Other income				
Other Income	59,830	2.10	236,624	5.63
Exchange gains	<u>-</u>	<u>0.00</u>	<u>136,914</u>	<u>3.26</u>
	<u>59,830</u>	<u>2.10</u>	<u>373,538</u>	<u>8.89</u>
Expenditure				
Rent rates and service charges	15,894	0.56	56,430	1.34
Insurances	1,597	0.06	952	0.02
Light and heat	-	0.00	2,499	0.06
Director's salary	28,874	1.01	86,622	2.06
Director's social security	3,958	0.14	8,096	0.19
Wages	33,418	1.17	110,027	2.62
Social security costs	4,471	0.16	8,726	0.21
Pensions	1,440	0.05	4,198	0.10
Telephone charges	-	0.00	84	0.00
Post and office expenses	4,878	0.17	17,839	0.42
Advertising	1,317	0.05	575	0.01
Travelling expenses	18,792	0.66	64,201	1.53
Motor expenses	375	0.01	5,734	0.14
Motor vehicle leasing	1,729	0.06	5,187	0.12
Repairs and renewals	2,169	0.08	3,029	0.07
Sundry expenses	43	0.00	1,021	0.02
Accountancy charges	3,113	0.11	9,197	0.22
Legal & professional fees	2,120	0.07	8,686	0.21
Foreign exchange losses	17,948	0.63	8,628	0.21
	<u>230,381</u>	<u>4.99</u>	<u>401,731</u>	<u>9.56</u>

S.P. Apparels (UK) (P) Limited
Trading and Profit and Loss Account
for the Period 1 January 2026 to 31 March 2026

	1.1.26 to 31.3.26		1.4.25 to 31.12.25	
	£	% of sales	£	% of sales
Finance costs				
Bank charges	11,627	0.41	29,086	0.69
Bank interest	<u>73,398</u>	<u>2.57</u>	<u>294,233</u>	<u>7.00</u>
	<u>85,025</u>	<u>2.98</u>	<u>323,319</u>	<u>7.69</u>
 Depreciation				
Fixtures fittings and equipment	<u>1,699</u>	<u>0.06</u>	<u>4,677</u>	<u>0.11</u>
 Total overheads less other income	<u><u>257,275</u></u>	<u><u>5.93</u></u>	<u><u>356,189</u></u>	<u><u>8.48</u></u>
 NET LOSS	<u><u>(154,000)</u></u>	<u><u>-5.40</u></u>	<u><u>(168,093)</u></u>	<u><u>-4.00</u></u>

S.P. Apparels (UK) (P) Limited (Registered number: 09302109)

Balance Sheet
31 March 2026

	2026 £	December 2025 £
FIXED ASSETS		
Fixtures fittings and equipment	<u>10,216</u>	<u>7,923</u>
CURRENT ASSETS		
VAT	7,078	6,223
Trade debtors	5,909,223	4,917,781
Stock of fabric	-	-
Prepayments	35,452	24,054
Bank of India sterling account	6,566	6,566
Bank of India euro account	1,273	1,273
Bank of India dollar account	916	916
Bank of India euro deposit	5,563	5,563
Bank HSBC euro account	<u>2,373,227</u>	<u>2,286,593</u>
	<u>8,339,298</u>	<u>7,248,969</u>
CURRENT LIABILITIES		
VAT	-	-
Bank HSBC sterling account	(4,296,926)	(4,475,808)
Bank HSBC dollar account	(885,441)	(1,154,846)
Trade creditors	(2,712,451)	(1,316,264)
Social security and other taxes	(6,408)	(6,377)
Other creditors	(870,000)	(570,000)
Accrued expenses	<u>(5,666)</u>	<u>(6,975)</u>
	<u>(8,776,892)</u>	<u>(7,530,270)</u>
Current assets less liabilities	<u>(437,594)</u>	<u>(281,301)</u>
NET ASSETS (LIABILITIES)	<u><u>(427,378)</u></u>	<u><u>(273,378)</u></u>
FINANCED BY		
CAPITAL AND RESERVES		
Called up share capital	160,000	160,000
Profit and loss account	<u>(587,378)</u>	<u>(433,378)</u>
	<u><u>(427,378)</u></u>	<u><u>(273,378)</u></u>

S.P. Apparels (UK) (P) Limited

Tangible Fixed Assets Schedule
31 March 2026

**Fixtures
fittings
and
equipment
£**

COST

At 1 January 2026

33,368

Additions

3,992

At 31 March 2026

37,360

DEPRECIATION

At 1 January 2026

25,445

Charge for period

1,699

At 31 March 2026

27,144

NET BOOK VALUE

At 31 March 2026

10,216

At 31 December 2025

7,923