

Aarooha Limited

Unaudited Abbreviated Accounts

for the Period from 4 February 2013 to 28 February 2014

Tahas
Certified Accountants & Tax Advisors
Suite 2
4 Town Quay Wharf
Barking
Essex
IG11 7BZ

Aarooha Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Aarooha Limited
for the Period Ended 28 February 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Aarooha Limited for the period ended 28 February 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Aarooha Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Aarooha Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aarooha Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Aarooha Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Aarooha Limited. You consider that Aarooha Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Aarooha Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Date:.....

Aaroha Limited
(Registration number: 08387094)
Abbreviated Balance Sheet at 28 February 2014

	Note	28 February 2014 £
Fixed assets		
Tangible fixed assets		1,228
Current assets		
Debtors		15,537
Cash at bank and in hand		69,723
		85,260
Creditors: Amounts falling due within one year		(49,189)
Net current assets		36,071
Net assets		37,299
Capital and reserves		
Called up share capital	<u>3</u>	100
Profit and loss account		37,199
Shareholders' funds		37,299

For the year ending 28 February 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 26 September 2014

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Mr Sriram Surapaneni
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Aarooha Limited
Notes to the Abbreviated Accounts for the Period from 4 February 2013 to 28 February 2014
..... *continued*

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% on reducing balance method

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
Additions	1,535	1,535
At 28 February 2014	1,535	1,535
Depreciation		
Charge for the period	307	307
At 28 February 2014	307	307
Net book value		
At 28 February 2014	1,228	1,228

Aaroha Limited
Notes to the Abbreviated Accounts for the Period from 4 February 2013 to 28 February 2014
..... continued

3 Share capital

Allotted, called up and fully paid shares

28 February 2014

	No.	£
Ordinary shares of £1 each	100	100
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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.