

Attune UK Limited
Annual Report and Financial Statements
for the financial year ended 31 March 2024

Attune UK Limited

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Attune UK Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mayank Kedia Omkar Bhalchandra Nisal
Company Registration Number	05655020
Registered Office and Business Address	Victoria House Level 6 Bloomsbury Square London United Kingdom
Independent Auditors	HLB Ireland Unlimited Company Suite 7 The Courtyard Carmanhall Road Sandyford Dublin 18
Bankers	HSBC Bank plc Coventry DSC Harry Weston Road Binley Coventry

Attune UK Limited

DIRECTORS' REPORT

for the financial year ended 31 March 2024

The directors present their report and the audited financial statements for the financial year ended 31 March 2024.

Principal Activity

The principal activity of the company is that of systems and software consultancy in the fashion and retail industry.

Directors

The directors who served during the financial year are as follows:

Mayank Kedia
Omkar Bhalchandra Nisal

The directors of the company had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Auditors

HLB Ireland Unlimited Company, were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Going Concern

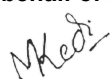
The Company has a negative net asset and negative working capital position at the year end. The Directors have considered this, along with the expected activities of the company, and have reached the conclusion that the company will be able to meet its future obligations as they fall due and the financial statements have been prepared on a going concern basis. The assessment period used by management extend up to 12 months from the date of issue of this financial statement.

The Directors have also received a letter of support from its ultimate parent, Wipro Limited and satisfied that Wipro Limited will provide necessary financial support to fulfill the liabilities, either actual or contingent, with related and third parties as necessary for a period of 12 months from the date of issuance of these financial statements.

Special provisions relating to small companies

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

On behalf of the board



Mayank Kedia
Director

4 June 2024



Omkar Bhalchandra Nisal
Director

4 June 2024

Attune UK Limited

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 March 2024

The directors are responsible for preparing the Directors' Report 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

On behalf of the board



Mayank Kedia
Director

4 June 2024



Omkar Bhalchandra Nisal
Director

4 June 2024

INDEPENDENT AUDITOR'S REPORT to the Shareholders of Attune UK Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Attune UK Limited ('the company') for the financial year ended 31 March 2024 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable Law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities).

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 financial 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 Auditor's 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 the date 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 other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The directors are responsible for the other information contained within the annual report. 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.

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 course of 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.

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

Matters on which we are required to report by exception

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

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
- 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 in preparing the Directors' Report.

INDEPENDENT AUDITOR'S REPORT to the Shareholders of Attune UK Limited

Responsibilities of directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities set out on page 5, 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 they determine is 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 has no realistic alternative but to do so.

Auditor's 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 an Auditor's Report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

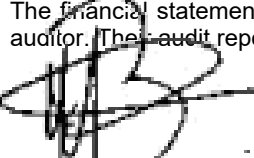
A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

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 an auditor's report 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.

Other matters which we are required to address

The financial statements of Attune UK Limited for the year ended 31st March 2024, were audited by a predecessor auditor. The audit report was unqualified and signed on 19th December 2023.



Mark Butler (Senior Statutory Auditor)
for and on behalf of
HLB IRELAND UNLIMITED COMPANY
Statutory Audit Firm
Suite 7
The Courtyard
Carmanhall Road
Sandyford
Dublin 18

4 June 2024

Attune UK Limited

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors'.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Attune UK Limited
PROFIT AND LOSS ACCOUNT

for the financial year ended 31 March 2024

	Notes	2024 £	2023 £
Turnover		4,229,037	6,964,922
Cost of sales		(5,290,132)	(5,651,143)
Gross (loss)/profit		(1,061,095)	1,313,779
Administrative expenses		(918,132)	(987,914)
Other operating income		357,455	-
Operating (loss)/profit		(1,621,772)	325,865
Finance income		(3,266)	3,266
Finance costs		(9,328)	(2,058)
(Loss)/profit before taxation		(1,634,366)	327,073
Tax on (loss)/profit		393,380	(85,732)
(Loss)/profit for the financial year		(1,240,986)	241,341
Total comprehensive income		(1,240,986)	241,341


Attune UK Limited
 Company Registration Number: 05655020
BALANCE SHEET

as at 31 March 2024


	Notes	2024 £	2023 £
Current Assets			
Debtors	7	2,006,878	1,587,877
Cash and cash equivalents		189,267	489,928
		<u>2,196,145</u>	<u>2,077,805</u>
Creditors: amounts falling due within one year	8	<u>(2,643,370)</u>	<u>(1,284,044)</u>
Net Current (Liabilities)/Assets		<u>(447,225)</u>	<u>793,761</u>
Total Assets less Current Liabilities		<u><u>(447,225)</u></u>	<u><u>793,761</u></u>
Capital and Reserves			
Called up share capital		1	1
Retained earnings		(447,226)	793,760
Equity attributable to owners of the company		<u><u>(447,225)</u></u>	<u><u>793,761</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

Approved by the Board and authorised for issue on 4 June 2024 and signed on its behalf by



Mayank Kedia
 Director



Omkar Bhalchandra Nisal
 Director

Attune UK Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2024

	Called up share capital £	Retained earnings £	Total £
At 4 June 2024	1	552,419	552,420
Profit for the financial period	-	241,341	241,341
At 31 March 2023	1	793,760	793,761
Loss for the financial year	-	(1,240,986)	(1,240,986)
At 31 March 2024	1	(447,226)	(447,225)

Attune UK Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. General Information

Attune UK Limited is a company limited by shares incorporated and registered in the United Kingdom. The registered number of the company is 05655020. The registered office of the company is Victoria House, Level 6, Bloomsbury Square, London, United Kingdom which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Turnover

Turnover represents amounts receivable for the provision of IT consultancy services of net of trade discounts and VAT. Turnover is recognised as and when the services have been performed by the employees.

Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

Leasing

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases are consumed.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Attune UK Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

Taxation and deferred taxation

Current tax, including UK corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax liabilities are recognised for timing differences arising from investments in subsidiaries and associates, except where the Company is able to control the reversal of the timing difference and it is probable that it will not reverse in the foreseeable future.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of the timing difference. Deferred tax relating to non-depreciable property, plant and equipment measured using the revaluation model and investment property is measured using the tax rates and allowances that apply to sale of the asset. In other cases, the measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is presented in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Deferred tax assets and liabilities are offset only if: a) the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and b) the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Significant accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. There are no significant judgements or key estimates made by the directors in the application of the company's accounting policies.

Attune UK Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

4. Period of financial statements

The comparative figures relate to the 15 month period ended 31 March 2023.

5. Going concern

The Company has a positive net asset and negative working capital position at the year end. The Directors have considered this, along with the expected activities of the company, and have reached the conclusion that the company will be able to meet its future obligations as they fall due and the financial statements have been prepared on a going concern basis. The assessment period used by management extend up to 12 months from the date of issue of this financial statement.

The Directors have also received a letter of support from its ultimate parent, Wipro Limited and satisfied that Wipro Limited will provide necessary financial support to fulfill the liabilities, either actual or contingent, with related and third parties as necessary for a period of 12 months from the date of issuance of these financial statements.

6. Employees

The average monthly number of employees, including directors, during the financial year was 34. (2023 - 28).

	2024 Number	2023 Number
Administrative Employees	23	27
Cost of Sales Employees	3	2
	<u>26</u>	<u>29</u>

7. Debtors

	2024 £	2023 £
Trade debtors	346,481	48,720
Amounts owed by group undertakings	1,412,913	1,395,504
Other debtors	143,773	64,366
Taxation (Note 9)	3,178	-
Prepayments and accrued income	100,533	79,287
	<u>2,006,878</u>	<u>1,587,877</u>

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

8. Creditors

	2024 £	2023 £
Amounts falling due within one year		
Trade creditors	19,328	2,280
Amounts owed to group undertakings	1,556,872	9,758
Taxation (Note 9)	433,415	422,370
Accruals	633,755	849,636
	<u>2,643,370</u>	<u>1,284,044</u>

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

Attune UK Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

9. Taxation	2024 £	2023 £
Debtors:		
Corporation tax	3,178	-
Creditors:		
Corporation tax	-	30,639
PAYE / NI	433,415	391,731
	<u>433,415</u>	<u>422,370</u>

10. Financial commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Due:		
Within one year	54,843	40,646
Between one and five years	62,239	44,063
	<u>117,082</u>	<u>84,709</u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2024.

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

13. Controlling party

Prior to 20 May 2022, the Company's immediate holding company was Attune Netherlands B.V. incorporated in the Netherlands and having its registered office at Herikerbergweg 88, 1101 CM Amsterdam, The Netherlands. Its ultimate holding company was Rizing Intermediate. Holdings Inc ., a company incorporated in the United States of America and having its registered office at 1209 Orange street, Wilmington, Delaware 19801.

The ultimate holding company, Rizing Intermediate Holdings Inc. entered into a definitive agreement with Wipro Limited. to acquire the Rizing Group. As a result, Wipro Limited, a company incorporated in India (Wipro Limited Doddakannelli, Sarjapur. Road Bengaluru - 560035) and being publicly dual listed on the Indian Stock Exchange and the New York Stock Exchange, became the ultimate holding company.

From to 20 May 2022, the Company's immediate holding company is Attune Netherlands B.V. incorporated in the Netherlands and having its registered office at Herikerbergweg 88, 1101 CM Amsterdam, The Netherlands. Its ultimate holding company is Wipro Limited, a company incorporated in India and having its registered office at Wipro Limited Doddakannelli, Sarjapur Road Bengaluru - 560035.

At the year end, the Company's ultimate parent company is Wipro Ltd, a company incorporated and domiciled in India. Therefore in the opinion of the directors, Wipro Ltd is the smallest group in which the results are consolidated, and is both the smallest and largest controlling party. The Wipro Ltd financial statements are publicly available at <https://wiproenterprises.com/annual-report>. Attune Netherlands B.V, the Company's immediate parent company, is exempted from drawing up consolidated financial statements under article 2:408 paragraph 1 of the Dutch Civil Code as Attune Netherland BVs' accounts are consolidated within Wipro Ltd financial statements. Related companies in these financial statements refer to members of the ultimate holding company's group of companies.

14. Comparative figures

Comparative figures have been regrouped on a consistent basis to current year figures.

ATTUNE UK LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

NOT COVERED BY THE INDEPENDENT AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Attune UK Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 March 2024

	Schedule	2024 £	2023 £
Sales		4,229,037	6,964,922
Cost of sales	1	(5,290,132)	(5,651,143)
Gross (loss)/profit		(1,061,095)	1,313,779
Gross (loss)/profit Percentage		(25.1)%	18.9%
Overhead expenses	2	(927,460)	(989,972)
		(1,988,555)	323,807
Miscellaneous income	3	354,189	3,266
Net (loss)/profit		(1,634,366)	327,073

Attune UK Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF SALES
for the financial year ended 31 March 2024

	2024 £	2023 £
Cost of Sales		
Travelling and entertainment	258,232	234,388
Wages and salaries	4,476,012	4,921,780
Social security costs	444,365	406,209
Staff pension scheme costs	78,209	72,970
Motor vehicle leasing	33,314	15,796
	<u>5,290,132</u>	<u>5,651,143</u>

Attune UK Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : OVERHEAD EXPENSES
for the financial year ended 31 March 2024

	2024 £	2023 £
Administration Expenses		
Wages and salaries	525,092	420,699
Social security costs	50,337	66,428
Staff defined contribution pension costs	6,956	5,407
Staff training	-	430
Rates	-	31,145
Insurance	6,939	-
Repairs and maintenance	154,270	202,629
Printing, postage and stationery	128	3,283
Advertising	6,000	-
Telephone	25,969	23,015
Hotel, travel and subsistence	25,798	1,481
Entertainment	588	1,500
Legal and professional	151,494	80,033
Accountancy fees	(49,051)	49,051
Bank charges	1,596	1,319
Profit/loss on exchange	12,486	2,548
Staff welfare	(1,958)	97,068
General expenses	297	53
Electricity and other utilities	1,191	1,825
	<u>918,132</u>	<u>987,914</u>
Finance		
Bank interest paid and payable	<u>9,328</u>	<u>2,058</u>
Total Overheads	<u><u>927,460</u></u>	<u><u>989,972</u></u>

Attune UK Limited**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 3 : MISCELLANEOUS INCOME**

for the financial year ended 31 March 2024

	2024 £	2023 £
Miscellaneous Income		
Sundry income	357,455	-
Bank Interest	(3,266)	3,266
	<u>354,189</u>	<u>3,266</u>