HFCL UK LIMITED

Financial Statement

For the year ended 31st March 2026

Registered number	**: 15821381 (England and wales)**
Registered Address	**: 20 Layburn Crescent Langley, Slough SL3 8QN**

HFCL UK LIMITED

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HFCL UK LIMITED

Directors' report

For the year ended 31st March 2026

The director presents his report and the unaudited financial statements of the company for the year ended 31st March 2026.

Principal Activities

The company did not trade during the year and has remained dormant since its incorporation on 5th July 2024.

Audit

The company was dormant during the year and hence exempt from audit as per the UK Companies Act 2006.

Director

The director who served the company during the year was as follows:

Harshwardhan Pagay

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

Approved by the board and signed on its behalf by:

Harshwardhan Pagay

Date: 20/04/ 2026

HFCL UK LIMITED

Income statement

For the year ended 31st March 2026

	Note	1 Apr 2025 to 31 Mar 2026	5 Jul 2024 to 31 Mar 2025
		£	£
Turnover		-	-
Gross profit		-	-
Administrative expenses		-	-
Profit before tax		-	-
Tax on profit		-	-
Profit for the financial year		-	-

There were no items of other comprehensive income for the above years other than those included in the income statement.

The notes on pages 7 to 9 form part of these financial statements.

HFCL UK LIMITED

Statement of financial position
As at 31st March 2026

	Notes	31 Mar 2026	31 Mar 2025
		£	£
Current assets			
Cash and cash equivalents	3	1	1
		1	1
Creditors: amounts falling due within one year		-	-
Total assets less current liabilities		**1**	**1**
Capital and reserves			
Share capital		1	1
Profit and loss account		-	-
Shareholder's funds		**1**	**1**

The financial statements were approved and authorized for issue by the board and were signed on its behalf on ……………………20/4/.., 2026

For the year ending 31/03/2026, the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

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

The director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The company was dormant for the year ended 31/03/2026.

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

The financial statements have been approved by the Board of Directors on 20/04/2026.

Harshwardhan Pagay
(Director)

The notes on pages 7 to 9 form part of these financial statements.

HFCL UK LIMITED

Statement of Changes in Equity

	Share capital	Accumulated profit	Total equity
	£	£	£
Balance as at 5 July 2024	1	-	1
Profit for the financial year	-	-	-
Balance as at 31 March 2025	**1**	**-**	**1**

	Share capital	Accumulated profit	Total equity
	£	£	£
Balance as at 1 April 2025	1	-	1
Profit for the financial year	-	-	-
Balance as at 31 March 2026	**1**	**-**	**1**

During the financial year 2024–25, the Company issued and allotted 1 equity share of £1 nominal value. No further changes were made to the Company's issued share capital, which therefore remained unchanged throughout the year ended 31 March 2026.

The notes on pages 7 to 9 form part of these financial statements.

Notes to the financial statement
For the year ended 31st March 2026

1. **General information**

HFCL UK Limited (the Company) is a private company limited by shares incorporated under the laws of United Kingdom on 5th July, 2024 having its registered office 20 Layburn Crescent Langley, Slough SL3 8QN.

The company was dormant throughout the financial year.

The financial statements have been prepared in compliance with United Kingdom Accounting Standards including Financial Reporting Standards 102 "The Financial Reporting Standards applicable in the United Kingdom and the Republic of Ireland" (FRS 102) and Companies Act 2006.

The financial year of the Company starts on 1st April and ends on 31st March of the immediate following year.

The Principal activities of the Company is to development of Business and Domestic software, wholesale of electronic and telecommunications equipment and parts manufacture of fibre optic cables.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all of the years presented, unless otherwise stated.

2. **Summary of significant accounting policies**

2.1 Basis of preparation of financial statement

The Financial statement have been prepared under the historical cost convention and in accordance with Financial reporting standards 102, the financial reporting standard applicable in the UK and the Republic of Ireland (FRS 102) and the companies act 2006, as modified by recognition of certain financial assets and liabilities measured at fair value.

The results represent the year ended 31st March 2026

2.2 Going concern

These financial statements have been prepared on a going concern basis, which basis for valuation and determination of results assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business.

2.3 Exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions, subject to certain conditions, which have been complied with, including notification of, and no objection to, the use of exemptions by the Company's shareholders.

The Company has taken advantage of the following exemptions:

(i) from preparing a statement of cash flows, required under FRS 102 paragraph 1.12 (b), on the basis that it is a qualifying entity and its intermediate parent company, HFCL BV, includes the Company's cash flows in its own consolidated financial statements;

(ii) the requirements of Section 33, Related party Disclosure paragraph 33.8 of FRS 102;

(iii) disclosing the key management personnel compensation, as required by FRS 102 paragraph 33.7; and

(iv) A reconciliation of the number of shares outstanding at the beginning and end of the year, paragraph 4.12(a)(iv) of FRS 102.

2. Summary of significant accounting policies (continued)

2.4 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

2.5 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares are shown in equity as a deduction, net of tax, from the proceeds.

	31 Mar 2026	31 Mar 2025
	£	£
3. Cash and cash equivalents		
Cash in hand	1	1
	1	**1**

4. Directors

The Company has one director during the financial year.

5. Average number of employees

The Company has no employees during the financial year.

6. Ultimate Parent Company

The company's immediate parent undertaking is HFCL B.V., a company registered in the Netherlands.

The ultimate parent undertaking and controlling party is HFCL Ltd, a company incorporated in India, which is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of the consolidated financial statements for HFCL Ltd. may be obtained from its corporate office at 8, Commercial Complex, Masjid Moth, Greater Kailash-II, New Delhi-110048, India.