J K INTERNATIONAL LIMITED

REPORT OF THE DIRECTORS AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

J K INTERNATIONAL LIMITED

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FOR THE YEAR ENDED 31 MARCH 2026

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

DIRECTORS:	Mr A K Kinra Mr V Malhotra
REGISTERED OFFICE:	Sixth Floor Cavendish Building 1 Agard Street Derby Derbyshire DE1 1DZ
REGISTERED NUMBER:	02594572 (England and Wales)
ACCOUNTANTS:	Sibbalds Limited Chartered Accountants and Business Advisers Sixth Floor Cavendish Building 1 Agard Street Derby Derbyshire DE1 1DZ

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2026

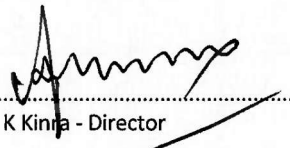
The directors present their report with the financial statements of the company for the year ended 31 March 2026.

DIRECTORS
The directors shown below have held office during the whole of the period from 1 April 2025 to the date of this report.

Mr A K Kinra
Mr V Malhotra

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:



Mr A K Kinra - Director

Date: 7th May 2026

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
J K INTERNATIONAL LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of J K International Limited for the year ended 31 March 2026 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of J K International Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of J K International Limited and state those matters that we have agreed to state to the Board of Directors of J K International Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than J K International Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that J K International Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of J K International Limited. You consider that J K International Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of J K International 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 financial statements.

Sibbalds

Sibbalds Limited
Chartered Accountants and Business Advisers
Sixth Floor
Cavendish Building
1 Agard Street
Derby
Derbyshire
DE1 1DZ

Date: 9th May 2026

J K INTERNATIONAL LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
TURNOVER	-	-
Administrative expenses	17	15
OPERATING LOSS and LOSS BEFORE TAXATION	(17)	(15)
Tax on loss	-	-
LOSS FOR THE FINANCIAL YEAR	(17)	(15)
Retained earnings at beginning of year	(183,808)	(183,793)
RETAINED EARNINGS AT END OF YEAR	(183,825)	(183,808)

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2026

	Notes	2026 £	2025 £
CURRENT ASSETS			
Debtors	4	1,175	-
Cash at bank		-	1,192
TOTAL ASSETS LESS CURRENT LIABILITIES		1,175	1,192
CAPITAL AND RESERVES			
Called up share capital	5	185,000	185,000
Retained earnings		(183,825)	(183,808)
SHAREHOLDERS' FUNDS		1,175	1,192

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 7th May 2026 and were signed on its behalf by:

.....
Mr A K Kinra - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

J K International Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. 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.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

3. EMPLOYEES AND DIRECTORS

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

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors	1,175	-

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2026	2025
			£	£
185,000	Ordinary	£1	185,000	185,000

continued...

6. ULTIMATE CONTROLLING PARTY

The company is a 73% owned subsidiary of J K Tyre & Industries Limited, a company which is incorporated in India. The ultimate holding company is J K Tyre & Industries Limited.

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
Income		-		-
Finance costs				
Profit/loss on foreign exchange		17		15
NET LOSS		(17)		(15)