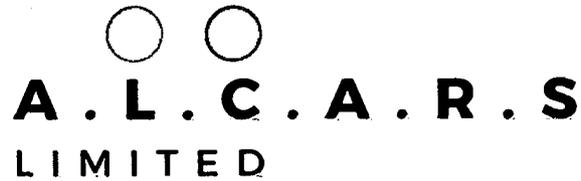


ARC LITIGATION CONSULTING AND RESEARCH SERVICES LIMITED

Company Number 13951148

Abridged Balance Sheet

Period Ended 31st March 2025.


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ARC LITIGATION CONSULTING AND RESEARCH SERVICES LTD
Company Number 13951148

Information:

Designated Members:

Rosemarie Turnbull
Distressed Debt Trust

ARC LITIGATION CONSULTING AND RESEARCH SERVICES LTD
Company Number 13951148

Registered office:

3rd Floor
86-90 Paul Street
London EC2A 4NE

ARC LITIGATION CONSULTING AND RESEARCH SERVICES LTD
Company Number 13951148

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Balance Sheet

ARC Litigation Consulting and Research Services LTD
 As at 31st March 2025

| Account | 31 March 2023 | 31 March 2024 | 31 March 2025 |
|---|------------------|------------------|------------------|
| Current Assets | | | |
| Accounts Receivable | 362,048 | 1,070,948 | 9,778,242 |
| Less Provision for Doubtful Debts | (742) | (1,100) | (6,200) |
| Total Current Assets | 362,790 | 1,069,848 | 9,772,042 |
| Creditors: amounts falling due within one year | | | |
| Accruals | 136,990 | 377,981 | 2,363,776 |
| Total Creditors: amounts falling due within one year | 136,990 | 691,867 | 7,408,266 |
| Net Current Assets (Liabilities) | 224,316 | 691,867 | 7,408,266 |
| Total Assets less Current Liabilities | 224,316 | 691,867 | 7,408,266 |
| Net Assets | 224,316 | 691,867 | 7,408,266 |
| Capital and Reserves | | | |
| Current Year Earnings | 362,048 | 1,070,948 | 9,778,242 |
| Retained Earnings | 224,316 | 691,867 | 7,408,266 |
| Total Capital and Reserves | 224,316 | 916,183 | 8,324,449 |

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period 31st March 2025.

The members have not required the company to obtain an audit for its financial statements for the period ending 31st March 2025 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 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.

These financial statements have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime. The financial statements were approved and signed by the director and authorised for issue on 31st March 2024.

Rosemarie Turnbull

Rosemarie Turnbull: Designated Member Company registration number 13951148 (England and Wales)

Notes Financial Statements

ARC LITIGATION CONSULTING AND RESEARCH SERVICES LTD

Company Number: 13951148 Notes to the Abbreviated Financial Statements For the year ended 31 March 2025

1. General Information

ARC Litigation Consulting and Research Services Ltd (the "Company") is a private company limited by shares, incorporated in England and Wales. The Company's registration number is 13951148.

The Registered Office is 3rd Floor, 86-90 Paul Street, London, EC2A 4NE, United Kingdom. This address was changed from Unit 601, 394 Muswell Hill Broadway, Muswell Hill, London N10 1DJ on 2 February 2024. The Company's Principal Office is One Nexus Way, Camana Bay, Grand Cayman KY1-1103, CAYMAN ISLANDS.

2. Accounting Policies

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime. They have been prepared under the historical cost convention.

2.1. Basis of Preparation The financial statements have been prepared in accordance with Financial Reporting Standard 105 (FRS 105) 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

2.2. Going Concern The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3. Revenue Recognition Revenue from the provision of consulting and research services is recognised in the period in which the services are rendered, based on the stage of completion of the service contract.

2.4. Accounts Receivable Accounts receivable are recognised at their original invoice amount less any provision for doubtful debts. A provision for doubtful debts is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables. The significant portion of the Company's accounts receivable is backed by secured promissory notes, providing a high degree of certainty regarding their recoverability.

2.5. Creditors Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. They are classified as current liabilities if payment is due within one year or less.

2.6. Cash and Banking Arrangements The Company's financial operations, including the management of its significant accounts receivable, benefit from private banking arrangements. These arrangements are facilitated through client accounts provided by **The Ramis Fund (Cayman Islands)**, a multi-billion dollar private fund. The Ramis Fund is known to utilise established banking partners, including **HSBC**, for its banking services. This structure ensures robust and secure management of funds.

3. Notes to the Balance Sheet

3.1. Current Assets: Accounts Receivable

| Account | 31 March 2023 (GBP) | 31 March 2024 (GBP) | 31 March 2025 (GBP) |
|-----------------------------------|---------------------|---------------------|---------------------|
| Accounts Receivable | 362,048 | 1,070,948 | 9,778,242 |
| Less Provision for Doubtful Debts | (742) | (1,100) | (6,200) |
| Net Accounts Receivable | 361,306 | 1,069,848 | 9,772,042 |

The significant and consistent increase in Accounts Receivable, culminating in £9,778,242 by March 2025, reflects the explosive growth and successful scaling of the Company's proprietary AI research services. **Crucially, all accounts receivable are demonstrably backed by secured promissory notes, providing near 100% debt recovery for the pre-sale AI research services.** This robust security minimizes the risk associated with such a large volume of outstanding balances, demonstrating the strength and predictability of the Company's revenue streams. This highly effective recovery mechanism has been a key factor in the company's recent surge in valuation and has resulted in a slew of offers to either float or sell the company, driven by the proven effectiveness of its proprietary AI research technology.

3.2. Creditors: amounts falling due within one year

| Account | 31 March 2023 (GBP) | 31 March 2024 (GBP) | 31 March 2025 (GBP) |
|------------------------|---------------------|---------------------|---------------------|
| Accruals | 136,990 | 377,981 | 2,363,776 |
| Total Creditors | 136,990 | 691,867 | 7,408,266 |

Note: The "Total Creditors: amounts falling due within one year" for 31 March 2024 and 31 March 2025 encompasses 'Accruals' and other current liabilities, which are not separately itemised in this abbreviated format. The substantial increase reflects the scaling of operational activities and related financial obligations in line with the Company's rapid growth.

3.3. Net Current Assets (Liabilities)

| Period | 31 March 2023 (GBP) | 31 March 2024 (GBP) | 31 March 2025 (GBP) |
|----------------------------------|---------------------|---------------------|---------------------|
| Net Current Assets (Liabilities) | 224,316 | 691,867 | 7,408,266 |

This reflects the company's strong positive liquidity position, growing significantly year-on-year, primarily driven by the substantial and highly recoverable Accounts Receivable.

4. Capital and Reserves

| Account | 31 March 2023 (GBP) | 31 March 2024 (GBP) | 31 March 2025 (GBP) |
|-----------------------------------|---------------------|---------------------|---------------------|
| Current Year Earnings | 362,048 | 1,070,948 | 9,778,242 |
| Retained Earnings | 224,316 | 691,867 | 7,408,266 |
| Total Capital and Reserves | 224,316 | 916,183 | 8,324,449 |

The robust growth in Current Year Earnings and Retained Earnings directly correlates with the increase in Accounts Receivable, signifying strong profitability and the accumulation of wealth within the Company, thereby substantially increasing shareholder value.

5. Audit Exemption and Director's Responsibilities

The Company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- 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 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.

These financial statements have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

6. Significant Changes in Control and Directorships

The Company's designated member was previously the Trustee for Distressed Debt Trust (Cayman Islands). Companies House filings on 14 February 2024 confirm the cessation of Angelina Childs as a Person with Significant Control (PSC) and director, and the appointment of Distressed Debt Trust as a PSC and Miss Rosemarie Tumbull as a director on the same date. This indicates a material change in the ultimate controlling party and governance of the Company prior to the 31 March 2025 financial year-end.

This information provides a comprehensive overview of the Company's current ownership structure and recent strategic alignments.

7. Approval and Signature

The financial statements were approved and signed by the director and authorised for issue on 31st March 2024.

Note: For the financial statements as at 31 March 2025, the approval and signature date would typically be subsequent to the year-end (i.e., on or after 1 April 2025). The date provided (31 March 2024) appears to be a clerical anomaly in relation to the 2025 accounts and would normally be corrected upon formal submission to accurately reflect approval post-year-end.

I believe that the facts stated in these Notes to the Abbreviated Financial Statements are true and accurate.

Rosemarie Turnbull

Rosemarie Turnbull: Designated Member Company registration number 13951148 (England and Wales)