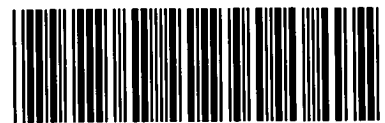


Kayser Bondor Limited
Unaudited Financial Statements
30 June 2023

Registered Number: 00229735

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Kayser Bondor Limited
Unaudited financial statements
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Kayser Bondor Limited
Company information

DIRECTORS

Huit Holdings (UK) Limited
R I H Broadberry

(resigned 12 July 2023, reappointed 2 August 2023)

SECRETARY

R I H Broadberry

(resigned 12 July 2023, reappointed 2 August 2023)

REGISTERED OFFICE

The Courtaulds Building
292 Haydn Road
Nottingham
NG5 1EB

Kayser Bondor Limited
Directors' Report

The directors present their report and unaudited financial statements for the year ended 30 June 2023.

Review of the business

The Company has not traded during the year and consequently, it has made neither a profit or loss (2022: *£nil*)

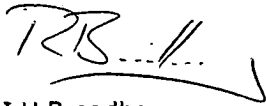
Dividends

The directors do not recommend the payment of an ordinary dividend (2022: *£nil*).

Directors

The directors who served during the year are detailed on page 1.

On behalf of the board

A handwritten signature in black ink, appearing to read 'R I H Broadberry', with a stylized flourish at the end.

R I H Broadberry
Director

18 March 2024

Kayser Bondor Limited
Balance Sheet
As at 30 June 2022

	Note	2023 £'000	2022 £'000
Current assets			
Debtors		5	5
Cash at bank		<u>-</u>	<u>-</u>
		5	5
Creditors: amounts falling due within one year	3	(10)	(10)
Net liabilities		<u>(5)</u>	<u>(5)</u>
Capital and reserves			
Called up share capital	4	6,998	6,998
Profit and loss account		(7,003)	(7,003)
Shareholders' deficit		<u>(5)</u>	<u>(5)</u>

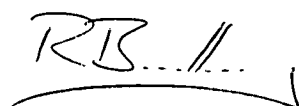
The company is exempt from the requirements relating to preparing audited accounts in accordance with section 480 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.

The financial statements on pages 3 to 5 were approved by the board of directors on 18 March 2024 and signed on its behalf by:



R I H Broadberry
Director

Company Number: 00229735

Kayser Bondor Limited
Notes to the financial statements
Year ended 30 June 2022

1 Accounting policies

Kayser Bondor Limited (the "Company") is a company incorporated in the UK. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation

The Company has considered the revised reporting standards for the UK and Ireland effective from 1 January 2015. The Company is a dormant company as defined by the Companies Act 2006, and as such has elected to retain its accounting policies for reported assets, liabilities and equity at the date of transition to these financial reporting standards until there is any change to those balances or the Company undertakes any new transactions.

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules.

Cash flow statement

Under FRS 1, the Company is exempt from the requirements to prepare a cash flow statement by virtue of its size.

Related party transactions

The Company is a wholly owned subsidiary of Courtaulds Clothing Brands Limited and as such, has taken advantage of the exemption contained in FRS 8 and therefore not disclosed transactions or balances with entities which form part of the group (or investees of the group qualifying as related parties). The consolidated financial statements of Courtaulds Clothing Brands Limited, within which this Company is included, can be obtained from the address detailed in note 5.

Going concern

The financial statements have been prepared on a going concern basis. The Company has an agreement that creditors due to group undertakings will not be requesting payment in the foreseeable future.

Classification of financial instruments issued by the Company

Following the adoption of FRS 25, financial instruments issued by the Company are treated as equity (i.e forming part of shareholders' funds) only to the extent that they meet the following two conditions:

- (i) they include no contractual obligations upon the Company to deliver cash or other financial assets or to exchange financial assets or financial liabilities with another party under conditions that are potentially unfavourable to the Company; and
- (ii) where the instrument will or may be settled in the Company's own equity instruments, it is either a non-derivative that includes no obligation to deliver a variable number of the Company's own equity instruments or is a derivative that will be settled by the Company exchanging a fixed amount of cash or other financial assets for a fixed number of its own equity instruments.

To the extent that this definition is not met, the proceeds of issue are classified as a financial liability. Where the instrument so classified takes the legal form of the Company's own shares, the amounts presented in these financial statements for called up share capital exclude amounts in relation to those shares.

Finance payments associated with financial liabilities are dealt with as part of interest payable and similar charges. Finance payments associated with financial instruments that are classified as part of shareholders' funds, are dealt with as appropriations in the reconciliation of movements in shareholders' funds.

Cash and liquid resources

Cash, for the purpose of the cash flow statement, comprises cash in hand and deposits repayable on demand, less overdrafts payable on demand.

At the balance sheet date, the Company did not hold any liquid resources.

Kayser Bondor Limited
Notes to the financial statements
Year ended 30 June 2022

2 Directors' remuneration

None of the directors received any emoluments or accrued retirement benefits under defined contribution or defined benefit schemes in respect of their services to the Company (2022: *£nil*).

The average number of employees during the year was nil (2022: *nil*).

3 Debtors

	2023 £'000	2022 £'000
Amounts owed by group undertakings	5	5
	<u>5</u>	<u>5</u>

4 Creditors: amounts falling due within one year

	2023 £'000	2022 £'000
Amounts owed to group undertakings	9	9
Other creditors	1	1
	<u>10</u>	<u>10</u>

5 Share capital

Allotted, called up and fully paid:	2023 No.	2022 No.
Ordinary shares of 25 pence each	27,993,000	27,993,000
	2023 £'000	2022 £'000
Ordinary shares of 25 pence each	6,998	6,998
	<u>6,998</u>	<u>6,998</u>

6 Ultimate parent undertaking

The ultimate parent company is Huit Holdings Limited incorporated in Hong Kong.
The ultimate controlling party is Ngai Ming Sam Chan, the 100% shareholder of Huit Holdings Limited.
The only group in which the results of the Company are consolidated is that headed by its parent, Courtaulds Clothing Brands Limited, incorporated in England and Wales. The consolidated financial statements of Courtaulds Clothing Brands Limited are available to the public and may be obtained from:

The Courtaulds Building
292 Haydn Road
Nottingham
NG5 1EB