

CALARA HOLDING LIMITED

UNAUDITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

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| CALARA HOLDING LIMITED |
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COMPANY INFORMATION

| | |
|--------------------------|--------------------------------------|
| Directors | W B Hicks Z W Stone |
| Company secretary | Z W Stone |
| Registered number | 02498446 |
| Registered office | 350 Euston Road London NW1 3AX |

CALARA HOLDING LIMITED

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CALARA HOLDING LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 APRIL 2021**

The Directors present their report and the financial statements for the year ended 30 April 2021.

Directors

The Directors who served during the year were:

W B Hicks
Z W Stone

Small companies note

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 21 September 2021 and signed on its behalf.



Z W Stone
Director

CALARA HOLDING LIMITED

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021**

The Company has not traded during the year or the preceding financial year. During these periods, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

CALARA HOLDING LIMITED
REGISTERED NUMBER: 02498446

BALANCE SHEET
AS AT 30 APRIL 2021

| | Note | 2021 £ | 2020 £ |
|--|------|-------------------|-------------------|
| Current assets | | | |
| Debtors | 4 | 46,312,000 | 46,312,000 |
| | | <u>46,312,000</u> | <u>46,312,000</u> |
| Total assets less current liabilities | | <u>46,312,000</u> | <u>46,312,000</u> |
| Net assets | | <u>46,312,000</u> | <u>46,312,000</u> |
| Capital and reserves | | | |
| Called up share capital | 5 | 46,665,000 | 46,665,000 |
| Share premium account | | 13,335,000 | 13,335,000 |
| Profit and loss account | | (13,688,000) | (13,688,000) |
| | | <u>46,312,000</u> | <u>46,312,000</u> |

For the year ended 30 April 2021 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit 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 financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 21 September 2021.



Z W Stone
Director

The notes on pages 4 to 5 form part of these financial statements.

CALARA HOLDING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1. General information

Calara Holding Limited ("the Company") is a limited company incorporated and domiciled in England and Wales whose shares are not publicly traded. The registered office is located at 350 Euston Road, London, NW1 3AX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies.

3. Directors' remuneration

The Directors are remunerated by other Group companies and no specific recharge is made in respect of their services to this Company in the current or preceding year.

The Company had no employees during the current and preceding year.

4. Debtors

| | 2021 £ | 2020 £ |
|-------------------------------------|-------------------|-------------------|
| Due after more than one year | | |
| Amounts owed by group undertakings | 46,312,000 | 46,312,000 |
| | <u>46,312,000</u> | <u>46,312,000</u> |

5. Share capital

| | 2021 £ | 2020 £ |
|--|-------------------|-------------------|
| Allotted, called up and fully paid | | |
| 933,300,000 (2020 - 933,300,000) Ordinary shares of £0.05 each | 46,665,000 | 46,665,000 |
| | <u>46,665,000</u> | <u>46,665,000</u> |

CALARA HOLDING LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

6. Related party transactions

Under FRS 102, the Company is exempt from the requirement to disclose related party transactions with DS Smith Plc and its associated undertakings on the grounds that it is a wholly owned subsidiary undertaking of DS Smith Plc.

7. Controlling party

The Company's immediate parent company is DS Smith Holdings Limited, a company incorporated in the United Kingdom.

The ultimate parent company and the ultimate controlling party is DS Smith Plc, a company incorporated in the United Kingdom.

DS Smith Plc represents both the largest and smallest group of undertakings for which Group financial statements are prepared and of which the Company is a member. Copies of the Group financial statements are available from the Company Secretary of DS Smith Plc at 350 Euston Road, London, NW1 3AX.

The Company does not have any subsidiary undertakings.