

**THE CODA GROUP LIMITED (Registered No. 2841776)**  
**BALANCE SHEET AT 31 December 2021**

|  | <u>Notes</u> | <u>2021</u><br>£'000 | <u>2020</u><br>£'000 |
|--|--------------|----------------------|----------------------|
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |              | -                    | -                    |
| <b>CAPITAL AND RESERVES</b>                  |              |                      |                      |
| Called up share capital                      | 4            | 558                  | 558                  |
| Share premium account                        |              | 11,450               | 11,450               |
| Profit and loss account                      |              | (12,008)             | (12,008)             |
|  |              | -                    | -                    |

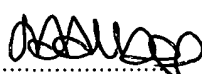
For the year ended 31 December 2021 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit in accordance with section 476 of the Companies Act 2006.

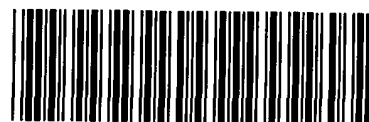
The directors acknowledge their responsibility for:

- i) ensuring the Company keeps accounting records which comply with section 386; and
- ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the Company.

Approved by the Board on 12 July 2022 and signed on its behalf by:

  
J Allsop, Director

WEDNESDAY



\*AB85808H\*  
A10 13/07/2022 #47  
COMPANIES HOUSE

**THE CODA GROUP LIMITED (Registered No. 2841776)**  
**NOTES TO THE ACCOUNTS**

**1) 1. General information**

The Coda Group Limited is a dormant company.

The company is incorporated and domiciled in England and Wales under registered number 2841776. The address of its registered office is One Central Boulevard, Blythe Valley Park, Shirley, Solihull, West Midlands, B90 8BG.

**2) Summary of significant accounting policies**

The company was dormant and has not traded during the year.

The Company is required to move to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. However, as a dormant company it has taken advantage of the exemption in FRS 102, paragraph 35.10(m) to not change any of its policies until such time as new transactions or changes in balance occur.

**Group financial statements exemption**

The financial statements contain information about The Coda Group Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under the Companies Act 2006 from the requirement to prepare consolidated financial statements as it and its subsidiary undertakings are included by full consolidation in the consolidated financial statements of Infor, Inc., a company incorporated in the United States of America. The financial statements of Infor, Inc., are publicly available.

**Investments**

Investments held as a fixed asset are stated at historic purchase cost less provision for impairment. The directors decide each year whether there is an indicator of impairment. If there is, the company evaluates the carrying value of investments. When it is determined that the carrying value exceeds the recoverable amount, the impaired amount is written off to the profit and loss account.

**Basis of preparation**

These financial statements are prepared on a going concern basis, under the historical cost convention with a functional and presentational currency of GBP.

**Exemptions for qualifying entities under FRS102**

FRS 102 allows a qualifying entity certain disclosure exemptions. The company has taken advantage of the following exemptions:

- (i) a reconciliation of the number of shares outstanding at the beginning and end of the period. [FRS 102 para 4.12(a)(iv)];
- (ii) the requirement to prepare a statement of cash flows. [Section 7 of FRS 102 and para 3.17(d)];
- (iii) certain financial instrument disclosures providing equivalent disclosures are included in the consolidated financial statements of the group in which the entity is consolidated. [FRS 102 paras 11.39 – 11.48A, 12.26 – 12.29];

These exemptions are taken on the basis the company's shareholders have been notified and have not objected, and equivalent disclosures have been made in the group financial statements of Infor, Inc., in which the company's results and cash flows have been consolidated. The consolidated financial statements can be obtained from the offices detailed in note 6.

**Related party transactions**

The company is a wholly owned subsidiary of Infor, Inc., and is included in the consolidated financial statements of Infor, Inc., which is incorporated in the United States of America and these financial statements are publicly available. Consequently, the company has taken advantage of the exemption from disclosing related party transactions with entities that are part of the Infor, Inc., group and there are no other related party transactions.

**THE CODA GROUP LIMITED (Registered No. 2841776)**  
**NOTES TO THE ACCOUNTS (continued)**

**3) PROFIT AND LOSS ACCOUNT**

During the year the Company has not traded on its own account, has not incurred any liabilities and consequently, has made neither profit nor loss. None of the directors received any emoluments in respect of their services to the Company, and the company does not have any other employees. Consequently, no Profit and loss account or Statement of comprehensive income and no Statement of changes in equity have been prepared.

**4) CALLED UP SHARE CAPITAL**

|   | <u>2021</u><br>£'000 | <u>2020</u><br>£'000 |
|---|----------------------|----------------------|
| <b>Authorised</b>                         |                      |                      |
| 35,000,000 ordinary shares of 2p each     | 700                  | 700                  |
| <b>Allotted, called-up and fully paid</b> |                      |                      |
| 27,923,209 ordinary shares of 2p each     | 558                  | 558                  |
|   | <hr/> 558            | <hr/> 558            |

**5) SUBSIDIARY UNDERTAKINGS**

The direct undertakings in which the Company's interest at the year end is more than 20% are as follows:

| <b>Subsidiary undertaking</b> | <b>Country of incorporation</b> | <b>Principal activity</b> | <b>Class and percentage of shares held</b>           |
|-------------------------------|---------------------------------|---------------------------|--|
| Baan Limited                  | Great Britain                   | dormant                   | 1p ordinary shares, 100%, £1 preference shares, 100% |

The company is dormant and is registered at One Central Boulevard, Blythe Valley Park, Shirley, Solihull, West Midlands, B90 8BG.

**6) ULTIMATE PARENT UNDERTAKING**

The immediate parent is Infor (Barneveld) BV a company incorporated in the Netherlands.

The ultimate parent is Koch Industries, Inc., a Corporation registered in the United States of America in which C G Koch and J F Koch have a controlling interest. The group financial statements are not available to the public.

Infor, Inc., a company incorporated in the United States of America, is the parent undertaking of the smallest group to consolidate these financial statements. Those financial statements can be obtained from our offices at 641 Avenue of the Americas, 4th Floor, New York, NY 10011, United States of America.