



Unaudited financial statements CATS Retail Limited

For the year ended 31 August 2019



Company No. 06355643

Company information and officers

| | |
|------------------------------------|--|
| Company registration number | 06355643 |
| Registered office | 50-60 Station Road Cambridge Cambridgeshire CB1 2JH United Kingdom |
| Directors | C Stacey |

Contents

| | |
|--|----------|
| Directors' report | 3 |
| Statement of financial position | 4 |
| Notes to the financial statements | 5 |

Directors' report

The directors present their report and the unaudited financial statements of the company for the year ended 31 August 2019.

Principal activities and business review

The company was dormant and did not trade throughout the current and prior year. Consequently, the company received no income and incurred no expenditure and therefore made neither a profit nor a loss.

In July 2019, the then ultimate controlling party, Bridgepoint Europe IV Fund, sold its CATS Colleges division to Bright Scholar Education Holdings Limited, a company incorporated in the Cayman Islands and listed on the New York Stock Exchange. Bright Scholar is the largest operator of international and bilingual schools in China. CATS Retail Limited continues to form part of the CATS Colleges group of companies post acquisition of the CATS Colleges division by Bright Scholar.

Directors

The directors who served the company during the year and up to the date of signing of the financial statements were as follows:

| | |
|--------------|---|
| D Newton | Appointed 21 March 2019, Resigned 31 March 2020 |
| C Stacey | Appointed 11 June 2019 |
| M Ioakimides | Resigned 5 July 2019 |
| B Webb | Resigned 5 July 2019 |
| P Symes | Resigned 5 July 2019 |

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the board



C Stacey
Director
27 May 2020

Statement of financial position

As at 31 August 2019

| | | 2019 | 2018 |
|-----------------------------|------|------------|------------|
| | Note | £ | £ |
| Current assets | | | |
| Debtors | 3 | 100 | 100 |
| Net current assets | | <u>100</u> | <u>100</u> |
| Total assets | | <u>100</u> | <u>100</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 100 | 100 |
| Total equity | | <u>100</u> | <u>100</u> |

For the financial year ended 31 August 2019 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The 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 complying with the requirements of the Companies Act with respect to accounting records and for the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the directors and authorised for issue on 27 May 2020 and are signed on their behalf by:



C Stacey
Director
Company Registration Number: 06355643

The accompanying notes form part of these financial statements.

Notes to the financial statements

1 General information

CATS Retail Limited (“the company”) is a private limited company limited by shares incorporated in England, United Kingdom under the Companies Act 2006. The address of the registered office, which is also the principal place of business, is given on page 1. The company was dormant and did not trade throughout the current and prior year.

2 Statement of compliance

These financial statements have been prepared in compliance with United Kingdom Accounting Standards including “The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland” (“FRS 102”) and the Companies Act 2006.

3 Debtors

| | 2019 | 2018 |
|------------------------------------|------------|------------|
| | £ | £ |
| Amounts owed by group undertakings | <u>100</u> | <u>100</u> |

4 Share capital

Allotted, called up and fully paid:

| | 2019 | | 2018 | |
|----------------------------|------------|------------|------------|------------|
| | No. | £ | No. | £ |
| Ordinary shares of £1 each | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |

5 Ultimate controlling party

The immediate parent company is CEG Colleges Limited, a company incorporated in the United Kingdom.

Bright Scholar Education Holdings Limited is the ultimate parent company and the parent undertaking of the smallest and largest group which prepares publicly available consolidated financial statements that incorporate the results of the company. Copies of the consolidated financial statements may be obtained from the address given on page 1.

The ultimate controlling party is Bright Scholar Education Holdings Limited, a company incorporated in the Cayman Islands and listed on the New York Stock Exchange.