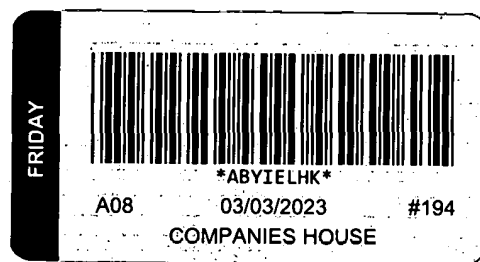


Registration number: 12146670

Omnes Group Ltd

Annual Report and Audited Financial Statements
for the 15 month period ended 30 June 2022



Omnes Group Ltd

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Omnes Group Ltd

Company Information

Directors

SJ Dorrell
A Hurd
T Hurd
PR Semke
AS Critchlow (Appointed 16 November 2021)
AK Muir-Simpson (Appointed 16 November 2021)
NJ Meyohas (Resigned 16 November 2021)
DD Morris (Resigned 16 November 2021)
DH Lehmann (Resigned 16 November 2021)
NB Kahn (Resigned 16 November 2021)

Register office

Evergreen House
The Edge
Clowes Street
Manchester
M3 5NA

Auditor

Champion Accountants LLP
1 Worsley Court
High Street
Worsley
Manchester
M28 3NJ

Omnes Group Ltd

Directors' Report

The directors present their report and the financial statements for the 15 month period ended 30 June 2022. The accounting reference date has been extended from 31 March 2022 to 30 June 2022 so as to be coterminous with new Ultimate Parent companies year end, that being Evergreen Health Solutions Limited.

Principal activity

The principal activity of the Company during the period is to act as an intermediary holding Company.

Directors

The Directors who served during the period were:

SJ Dorrell	
A Hurd	
T Hurd	
PR Semke	
AS Critchlow	(Appointed 16 November 2021)
AK Muir-Simpson	(Appointed 16 November 2021)
NJ Meyohas	(Resigned 16 November 2021)
DD Morris	(Resigned 16 November 2021)
DH Lehmann	(Resigned 16 November 2021)
NB Kahn	(Resigned 16 November 2021)

Directors' Responsibilities Statement

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with applicable law and UK Accounting Standards. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Omnes Group Ltd

Directors' Report *(continued)*

Results and dividends

The loss for the period, after taxation, amounted to £362,550 (31 March 2021: £161,343). No dividends have been recommended for payment within the period (31 March 2021: £nil).

Disclosure of information to the auditors

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the Director is aware, there is no relevant audit information of which the Company auditors are unaware, and
- the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the Company auditors are aware of that information.

Auditors

The auditors, Champion Accountants LLP, have expressed their willingness to continue in office as auditor and a resolution to reappoint them will be proposed.

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 and subsequently has not prepared a Strategic Report under section 414B of the Companies Act 2006.

This report was approved by the Board of Directors on 20 December 2022 and signed on its behalf by:

Andrew Muir-Simpson

AK Muir-Simpson
Director

Omnes Group Ltd

Independent Auditor's Report to the Directors of Omnes Group Ltd

Opinion

We have audited the financial statements of Omnes Group Limited (the 'company') for the period ended 30 June 2022 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2022 and of its loss for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

EGL Holdco Ltd

Independent Auditor's Report to the Directors of Omnes Group Ltd *(continued)*

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102 and Companies Act 2006.
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

EGL Holdco Ltd

Independent Auditor's Report to the Directors of Omnes Group Ltd *(continued)*

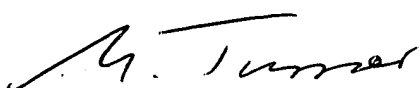
The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates, in particular in relation to accrued income, depreciation and amortisation methods and cut-off.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Performing a physical verification of key assets.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Turner FCA (Senior Statutory Auditor)
for and on behalf of **Champion Accountants LLP**

20 December 2022

Chartered Accountants
Statutory Auditor

1 Worsley Court
High Street
Worsley
Manchester
M28 3NJ

Omnes Group Ltd

Profit and loss account for the period ended 30 June 2022

	Note	Period ended 30 June 2022 £	Year ended 31 March 2021 £
Other operating income		-	24,000
Administrative expenses		(148,476)	(219,597)
Operating loss	4	(148,476)	(195,597)
Interest payable and similar expenses	5	(61,575)	(193,661)
Investment income	6	-	227,915
Exceptional item		(152,499)	-
Loss before tax		(362,550)	(161,343)
Tax charge	7	-	-
Loss and total comprehensive income for the period/year		(362,550)	(161,343)
Loss for the period/year attributable to:		(362,550)	(161,343)
Owners of the parent		(362,550)	(161,343)

Omnes Group Ltd

Balance Sheet as at 30 June 2022

	Note	30 June 2022 £	31 March 2021 £
Fixed assets			
Investments	8	162,132	162,132
		<u>162,132</u>	<u>162,132</u>
Current assets			
Debtors	9	682,113	687,374
Cash and cash equivalents		8,989	937,221
		<u>691,102</u>	<u>1,624,595</u>
Creditors: amounts falling due within one year	10	(1,311,443)	(1,882,384)
Net current liabilities		<u>(620,341)</u>	<u>(257,789)</u>
Total assets less current liabilities		<u>(458,209)</u>	<u>(95,657)</u>
NET LIABILITIES		<u>(458,209)</u>	<u>(95,657)</u>
Equity			
Share capital	12	1,004	1,006
Share premium account	13	178,707	178,707
Profit and loss account	13	(637,920)	(275,370)
		<u>(458,209)</u>	<u>(95,657)</u>
Equity attributable to the owners of the parent		<u>(458,209)</u>	<u>(95,657)</u>
TOTAL DEFICIT		<u>(458,209)</u>	<u>(95,657)</u>

The financial statements were approved by the board of directors and authorised for issue on 20 December 2022 and are signed on its behalf by:

Andrew Muir-Simpson

AK Muir-Simpson

Director

Company Registration No. 12146670

Omnes Group Ltd

Statement of Changes in Equity as at 30 June 2022

	Share Capital	Share Premium	Accumulated profit	Total
Balance at 1 April 2020	981	178,707	(114,207)	65,661
Loss for the year	-	-	(161,343)	(161,343)
Shares issued in the year	25	-	-	25
Total comprehensive loss for the year	1,006	178,707	(275,370)	(95,657)
Balance at 31 March 2021	1,006	178,707	(275,370)	(95,657)

	Share Capital	Share Premium	Accumulated profit	Total
Balance at 1 April 2021	1,006	178,707	(275,370)	(95,657)
Loss for the period	-	-	(362,550)	(362,550)
Share reduction in the period	(2)	-	-	(2)
Total comprehensive loss for the period	(2)	-	(362,550)	(362,552)
Balance at 30 June 2022	1,004	178,707	(637,920)	(458,209)

Omnes Group Ltd

Notes to the audited financial statements

1 General information

Omnes Group Ltd ("the Company") is a private Company limited by share capital, incorporated in the United Kingdom under the Companies Act 2006 and registered in England and Wales. The address of the registered office of the Company is Evergreen House, The Edge, Clowes Street, Salford, England, M3 5NA.

The financial statements are presented in Sterling (£), which is the functional currency of the Company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounting reference date has changed from March to June which has resulted in an extended accounting period of 15 months to 30 June 2022. The change in accounting reference date is to coincide with the new ultimate parent undertaking year end, Evergreen Health Solutions Limited and resultantly the comparatives are not entirely comparable.

2 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. In these financial statements the Company is considered to be a qualifying entity and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- Cash flow statement and related notes;
- Basic and other financial instruments;
- Key management personnel compensation; and
- Related party transactions.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3). The following principal accounting policies have been applied:

Going concern

The financial statements have been prepared on a going concern basis notwithstanding the fact that the Company had incurred an underlying net loss for the period and net liabilities at the end of the period.

In making their going concern assessment, the directors have reviewed future financial forecasts of the Company. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved.

For these reasons, the directors continue to believe that it is appropriate to adopt the going concern basis for the preparation of the financial statements.

Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

Omnes Group Ltd

Notes to the audited financial statements

2 Accounting policies (*continued*)

Taxation

The tax expense for the year comprises current tax. Tax is recognised in the profit and loss account, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

Current tax is the amount of income tax payable in respect of taxable profit for the period. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

Financial instruments

The Company has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments. Financial assets and financial liabilities are recognised when the Company becomes party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. The Company's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including bank loans, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the company would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Omnes Group Ltd

Notes to the audited financial statements

2 Accounting policies *(continued)*

Financial instruments *(continued)*

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Exceptional items

Exceptional items are transactions that fall within the ordinary activities of the Company but are presented separately due to their size or incidence.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares are shown in equity as a deduction, net of tax, from the proceeds.

3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, the directors are required to make judgements (other than those involving estimations) that have a significant impact on the amounts recognised and to make estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the Company's accounting policies

There are no critical judgements or estimates that the directors have made in the process of applying the Company's accounting policies and that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty in the consolidated financial statements

There are no key assumptions concerning the future, and other key sources of estimation uncertainty at the statement of financial position date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Omnes Group Ltd

Notes to the audited financial statements

4 Operating loss

The operating loss is stated after charging:

	Period ended 30 June 2022 £	Year ended 31 March 2021 £
Other operating income	-	(24,000)
Legal and professional fees	141,476	219,597
Exceptional item	152,499	-
Profit on disposal	-	3,451

Exceptional item in the period relates to a write-off of an inter-company debtor in relation to JCM SKN Limited of £149,999 and tax advice relating to the sale of Omnes Healthcare Limited of £2,500.

Audit fee for the period ended is £6,000 (2021 - £7,500).

As a Holding Company, the Company has no employees other than the Directors' of the Company.

5 Interest payable and similar expenses

	Period ended 30 June 2022 £	Year ended 31 March 2021 £
Loan interest payable	61,575	193,661

6 Investment income

	Period ended 30 June 2022 £	Year ended 31 March 2021 £
Income from investments	-	227,915

7 Taxation

	Period ended 30 June 2022 £	Year ended 31 March 2021 £
Corporation tax	-	-
Current tax on loss for the period / year	-	-
Total current tax	-	-
Taxation on loss on ordinary activities	-	-

Omnes Group Ltd

Notes to the audited financial statements

7 Taxation (continued)

The reasons for the difference between the actual tax charge for the year and the standard rate of corporation tax applied to profits for the year are as follows:

	Period ended 30 June 2022 £	Year ended 31 March 2021 £
Loss before tax		
Loss before tax	(362,550)	(161,343)
Tax on loss on ordinary activities at standard CT rate of 19.00%	(68,885)	(30,655)
Effects of:		
Expenses not deductible for tax purposes	28,975	-
Group relief	39,910	30,655
	<hr/>	<hr/>
Tax charge/(credit) for the period/year	<hr/> - <hr/>	<hr/> - <hr/>

Changes in tax rates and factors affecting the future tax charge

An increase in the future main corporation tax rate to 25% from 1 April 2023, from the previously enacted 19%, was announced in the budget on 3 March 2021, and substantively enacted on 24 May 2021.

8 Investments

	Investment at cost £
At 1 April 2021	162,132
Additions	-
At 30 June 2022	<hr/> 162,132 <hr/>

Details of the subsidiary is as follows:

Subsidiary undertakings	Principal activity	Place of incorporation and operation	Class of shares	Shares held %
Omnes Healthcare Ltd	Medical services	England and Wales [1]	Ordinary	100%

The registered address of the subsidiary undertakings is noted below:

[1] Evergreen House, The Edge, Clowes Street, Salford, England, M3 5NA

Omnes Group Ltd

Notes to the audited financial statements

9 Debtors

	30 June 2022 £	31 March 2021 £
Amounts owed by subsidiary undertakings	459,319	463,586
Amounts owed by related parties	207,020	-
Other debtors	14,023	199,065
Prepayments and accrued income	1,750	24,723
	<u>682,113</u>	<u>687,374</u>

10 Creditors: Amounts falling due within one year

	30 June 2022 £	31 March 2021 £
Other loans	-	355,093
Trade creditors	302	16,981
Other creditors	544	-
Amounts owed to subsidiary undertakings	556,736	1,431,614
Amounts owed to parent undertakings	736,361	-
Accruals and deferred income	17,500	78,696
	<u>1,311,443</u>	<u>1,882,384</u>

11 Loans

The analysis of the maturity of the loans is given below:

	30 June 2022 £	31 March 2021 £
Amounts falling due within one year		
Other loans	-	355,093
Amounts owed to parent undertakings	736,361	-
Amounts owed to subsidiary undertakings	556,736	1,431,614
	<u>1,293,097</u>	<u>1,786,707</u>

The bank loans bear interest at a rate of 2.96% plus base rate per annum and are secured by a fixed and floating charge over the assets of the Company. The bank loans were repaid in November 2021.

The other loans and amounts owed to subsidiary undertakings bear interest at a rate of 10% per annum.

Omnes Group Ltd

Notes to the audited financial statements

12 Share capital

	31 March 2021 £	30 June 2022 £
Allotted, called up and fully paid		
100,350 Ordinary shares of £1.00 (2021 – Ordinary shares of £1.00)	1	1,004
85,491 Ordinary A shares of £0.01	855	-
4,509 Ordinary B shares of £0.01	45	-
10,500 Ordinary C shares of £0.01	105	-
	<u>1,006</u>	<u>1,004</u>

The holders of Ordinary A shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

The holders of Ordinary B shares are entitled to receive dividends as declared from time to time however, they are not entitled to vote at meetings of the Company.

The holders of Ordinary C shares are not entitled to receive dividends as declared from time to time and they are not entitled to vote at meetings of the Company.

On 26 April 2021, the company re-designated 1,333 Ordinary C shares into the same number of deferred shares. The holders of deferred shares are not entitled to receive notice of or speak at any general meeting of the company nor have any rights to dividends.

On 16 November 2021, the company re-designated 1,333 deferred shares, 85,491 Ordinary A shares, 4,509 Ordinary B shares, and 9,017 Ordinary C shares into the same number of Ordinary shares. The holders of Ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

13 Reserves

Share premium account

The share premium reserve includes any premiums received on issue of share capital. Any transaction costs associated with the issuing of shares are deducted from share premium.

Profit and loss account

The profit and loss account includes all current period / year retained profits and losses.

14 Related party transactions

The Company has taken advantage of the exemption available in FRS 102 Section 33.1A "Related party disclosures" whereby it has not disclosed transactions with any other wholly owned subsidiary undertakings of the Group.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company. The key management personnel are the Directors of the Company who are remunerated by the Ultimate Parent Company.

Omnes Group Ltd

Notes to the audited financial statements

15 Ultimate controlling party

The ultimate controlling party is A S Critchlow by virtue of his majority shareholding in Evergreen Health Solutions Ltd, being the Ultimate Parent Company. The smallest and largest Group undertaking for which the results are consolidated is that of the Ultimate Parent Company. The registered address is Evergreen House, The Edge, Clowes Street, Manchester, M3 5NA.