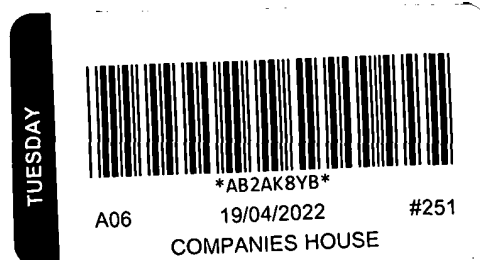


*B.E. International Foods Limited (Registered number 602013)*  
Directors' report and financial statements  
Period ended 18 September 2021

## **B.E. INTERNATIONAL FOODS LIMITED**

Directors' report and financial statements  
Registered number 602013

18 September 2021



## Strategic report

The directors present their strategic report for the 53-week period ended 18 September 2021.

### *Review of the company's business*

The company did not trade during the period ended 18 September 2021.

### *Principal risks and uncertainties*

The company is non-trading and is therefore not exposed to any significant unusual risks or uncertainties.

The company belongs to the Associated British Foods plc group of companies. A full description of the principal risks and uncertainties applicable to the Associated British Foods plc group are disclosed on pages 88 to 94 of the 2021 Annual Report of Associated British Foods plc, which is available at [www.abf.co.uk](http://www.abf.co.uk).

### *Engaging with our stakeholders - Section 172 Statement*

The directors are required to act in a way which they consider, in good faith, is most likely to promote the success of the company for the benefit of its members as a whole and, in doing so, have regard (amongst other matters) to the matters set out in section 172(1)(a) to (f) of the Companies Act 2006

The company is a subsidiary of Associated British Foods plc and, as such, the company has adopted an directors have due regard to applicable group policies and procedures which impact on the company's stakeholders, including those referred to on page 74 of the Associated British Foods plc Annual Report and Accounts 2021. Please also see the Associated British Foods plc Section 172 Statement on pages 65 to 71 of that document.

### Stakeholders and engagement

Although the company is non-trading and it is not anticipated that the company will commence trading in the foreseeable future, the directors have identified that the key stakeholders with whom engagement is fundamental to the Company's ongoing success are:

- Subsidiaries of the company
- Its shareholder

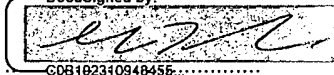
### *Subsidiaries of the company*

The company forms part of the group of companies headed by Associated British Foods plc and the company's accounts are consolidated into the Associated British Foods plc accounts. Group companies can provide financial and other support to the Company and the sharing of best practice and know-how between the businesses within the broader group is actively encouraged. The Company is kept up to date on key businesses activities and decisions of its subsidiaries and provides all necessary support.

### *Shareholder*

The company takes appropriate steps to ensure that its shareholder is kept up to date on key business activities and decisions.

Approved by the board of directors and signed on its behalf by:

DocuSigned by:  
  
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**M FOWLE**

Director

Date: 13 April 2022

Date: \_\_\_\_\_

## Directors' report

The directors present their report and the financial statements of the Company for the 53-week period ended 18 September 2021.

### Principal activity

The company has not traded during the period.

### Results and Dividends

The Company did not trade during the 53-week period ended 18 September 2021 (2020: *£nil*). No dividends were paid in the year (2020: *£nil*).

### Directors

The directors who held office during the period were: -

RG Cahill (appointed on 23 December 2020)

M Fowle

KE Hay

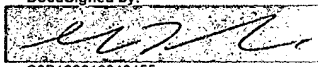
NA Herrmann

RS Schofield (resigned on 24 December 2020)

### Directors' indemnities

The directors have benefited from the Associated British Foods plc group Directors and Officers Insurance policy. One director benefited from indemnity provisions provided by ABF Investments plc, a subsidiary of Associated British Foods plc, during the financial period, subject to the conditions set out in the Companies Act 2006.

### By Order of the Board

DocuSigned by:  
  
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**M FOWLE**

Director

Date: 13 April 2022  
\_\_\_\_\_

*Registered office:*  
Weston Centre  
10 Grosvenor Street  
London  
W1K 4QY

**Balance sheet**

at 18 September 2021

	Note	18 September 2021 £000	12 September 2020 £000
<b>Fixed Assets</b>			
Investments	4	2,505	2,505
<b>Net assets</b>		<u>2,505</u>	<u>2,505</u>
<b>Capital and reserves</b>			
Called up share capital	5	1,000	1,000
Profit and loss account	6	1,505	1,505
Equity shareholders' fund		<u>2,505</u>	<u>2,505</u>

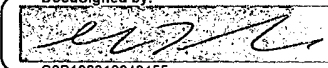
The notes on pages 6 to 7 form part of these financial statements

**STATEMENT BY THE DIRECTORS**

The directors:

- (a) confirm that the company was entitled to exemption under section 480 of the Companies Act 2006 relating to dormant companies from the requirement to have its financial statements for the financial year ended 18 September 2021 audited;
- (b) confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006; and
- (c) acknowledge their responsibilities for:
  - (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Companies Act 2006; and
  - (ii) preparing financial statements 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 surplus or deficit for the financial year in accordance with the requirements of sections 393 and 394 of the Companies Act 2006, and which otherwise comply with the requirements of that Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the board of directors on 13 April 2022 and were signed on its behalf by:

DocuSigned by:  
  
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**M FOWLE**  
 Director

**Reconciliation of movement in shareholders' funds**

*for the period ended 18 September 2021*

	<b>18 September</b>	12 September
	<b>2021</b>	2020
	<b>£000</b>	£000
<b>Profit for the financial year</b>	-	-
	<hr/>	<hr/>
<b>Net increase in shareholders' funds</b>	-	-
Opening shareholders' funds	<b>2,505</b>	2,505
	<hr/>	<hr/>
<b>Closing shareholders' funds</b>	<b>2,505</b>	2,505
	<hr/> <hr/>	<hr/> <hr/>

**Notes***(forming part of the financial statements)***1. General information**

The company is a private company limited by shares, incorporated in England and Wales and registered with the number 602013. The address of the Company's registered office is Weston Centre, 10 Grosvenor Street, London, W1K 4QY.

**2. Accounting Reference Date**

The directors present their annual report and financial statements for the 53 week period ended 18 September 2021.

**3. Accounting Policies**

The financial statements have been prepared in accordance with Financial Reporting Standard 101 'Reduced Disclosures Framework' ("FRS 101") and the Companies Act 2006. The financial statements are presented in sterling.

Investments are stated at the lower of cost and, if permanently lower, directors' valuation.

The company has taken advantage of the exemption available under section 400 of the Companies Act 2006 not to prepare group accounts, as the company is a wholly owned subsidiary of a parent undertaking, Associated British Foods plc, and its results are included in the consolidated group accounts drawn up by the parent undertaking. These consolidated group accounts are available to the public and may be obtained from Associated British Foods plc, Weston Centre, 10 Grosvenor Street, London, W1K 4QY. These consolidated group accounts are also available for download on Associated British Foods plc's website at [www.abf.co.uk](http://www.abf.co.uk).

**4. Directors and employees**

No individuals were employed by the Company during either period. The directors received no remuneration for their services to the Company in the period (2020: *Nil*). The present directors are employed by, and receive remuneration for services from, a wholly owned subsidiary of the ultimate parent company.

**5. Investments**

	18 September 2021 £000	12 September 2020 £000
Shares in group undertakings		
Cost	6,031	6,031
Provisions	(3,526)	(3,526)
<b>Net Book value</b>	<b>2,505</b>	<b>2,505</b>

The Company held more than 10% of the issued share capital of the following undertakings:

<u>Name</u>	<u>Nature of business</u>	<u>Registration or incorporation</u>	<u>Shares held Class and Percentage</u>	
Westmill Food Europe GmbH <sup>1</sup>	Food importers and distributors	Germany	Ordinary	100% Direct
Westmill Foods Europe B.V. <sup>2</sup>	Food importers and exporters	Netherlands	Ordinary	100% Direct

**6. Share Capital**

	<b>18 September 2021 £'000</b>	12 September 2020 £'000
<i>Allotted, called up and fully paid</i>		
1,000,000 ordinary shares of £1 each – equity	<b>1,000</b>	1,000

**7. Reserves**

	<b>Profit and loss account £'000</b>
At beginning of period	1,505
Profit for the financial period	-
<b>At end of period</b>	<b>1,505</b>

**8. Parent company**

The ultimate parent company is Wittington Investments Limited, which is incorporated in the United Kingdom and registered in England and Wales.

The largest group of undertakings for which group accounts are drawn up (within which the results of the company are consolidated) and of which the company is a member is headed by Wittington Investments Limited. The smallest such group of undertakings is headed by Associated British Foods plc, which is incorporated in the United Kingdom and registered in England and Wales.

The consolidated accounts of these groups are available to the public and may be obtained from Weston Centre, 10 Grosvenor Street, London, W1K 4QY, which is the registered office of each of Wittington Investments Limited and Associated British Foods plc. The consolidated accounts of Associated British Foods plc are also available for download on the group's website at [www.abf.co.uk](http://www.abf.co.uk).

<sup>1</sup> Registered office address: Marie-Kahle-Allee 2, D-53113, Bonn, Germany

<sup>2</sup> Registered office address: Dalsteindreef 141, Diemen, 1112XJ, Netherlands