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**BORDER IP TWO LIMITED**

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**UNAUDITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 25 AUGUST 2018**



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**BORDER IP TWO LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Kristian Lee (resigned 1 June 2017) Steve Simpson (appointed 10 May 2017) Robert Edmonds (appointed and resigned 21 August 2017) June Carruthers (appointed 29 April 2019)
<b>Company secretary</b>	June Carruthers
<b>Registered number</b>	10245812
<b>Registered office</b>	Global House 5 Castle Street Carlisle Cumbria CA3 8SY

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**BORDER IP TWO LIMITED**

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**DIRECTOR'S REPORT  
FOR THE 78-WEEK PERIOD ENDED 25 AUGUST 2018**

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The directors present their report and the financial statements for the 78-week period ended 25 August 2018.

The company has not traded during the period or the previous period.

**Directors**

The directors who served during the year and to the date of this report were:

Kristian Lee (resigned 1 June 2017)  
Steve Simpson (appointed 10 May 2017)  
Robert Edmonds (appointed and resigned 21 August 2017)  
June Carruthers (appointed 29 April 2019)

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



**June Carruthers**  
Secretary

Date: 14 May 2019

Global House  
5 Castle Street  
Carlisle  
Cumbria  
CA3 8SY

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**BORDER IP TWO LIMITED**

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**PROFIT AND LOSS ACCOUNT  
FOR THE 78-WEEK PERIOD ENDED 25 AUGUST 2018**

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The Company has not traded during the period or in the previous period. During this time, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

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**BORDER IP TWO LIMITED**  
**REGISTERED NUMBER: 10245812**

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**BALANCE SHEET**  
**AS AT 25 AUGUST 2018**

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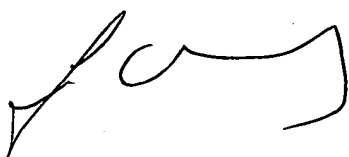
	Note	25 August 2018 £	25 February 2017 £
<b>Current assets</b>			
Debtors	2	<u>2</u>	<u>2</u>
<b>Net assets</b>		<u>2</u>	<u>2</u>
<b>Capital and reserves</b>			
Called up share capital	3	<u>2</u>	<u>2</u>
<b>Shareholders' funds - equity</b>		<u>2</u>	<u>2</u>

For the period ended 25 August 2018 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 complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**June Carruthers**  
Director

Date: 14 May 2019

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## BORDER IP TWO LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 25 AUGUST 2018

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

Border IP Two Limited (the "Company") is a company incorporated and domiciled in the UK.

These financial statements are drawn up for the 78-week period ended 25 August 2018. The comparative figures are for the 36-week period ended 25 February 2017.

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' and the Companies Act 2006.

The company's financial statements are presented in Sterling.

The principal accounting policies adopted by the Company have been applied consistently throughout the period.

The company's ultimate parent undertaking, The Edinburgh Woollen Mill (Group) Limited, includes the company in its consolidated financial statements. The consolidated financial statements of The Edinburgh Woollen Mill (Group) Limited are prepared in accordance with International Financial Reporting Standards and are available to the public and may be obtained from Companies House, 4th Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF.

#### 2. Debtors: Amounts falling due within one year

	<b>Period ended 25 August 2018</b>	<b>Period ended 25 February 2017</b>
	<b>£</b>	<b>£</b>
Amounts owed by group undertakings	<b>2</b>	<b>2</b>

#### 3. Share capital

	<b>Period ended 25 August 2018</b>	<b>Period ended 25 February 2017</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
2 - Ordinary shares of £1	<b>2</b>	<b>2</b>

#### 4. Controlling party

The company's ultimate parent company is The Edinburgh Woollen Mill (Group) Limited which is incorporated in Scotland and prepares group financial statements in which the company is consolidated. The registered office address of the ultimate parent company is Waverley Mill, Langholm, Dumfriesshire, DG13 0EB.

The company's immediate parent company is Border IP Limited. The registered office address of the immediate parent company is Global House, 5 Castle Street, Carlisle, Cumbria, CA3 8SY.

By virtue of his shareholding in the ultimate parent company P. Day is the ultimate controlling party.