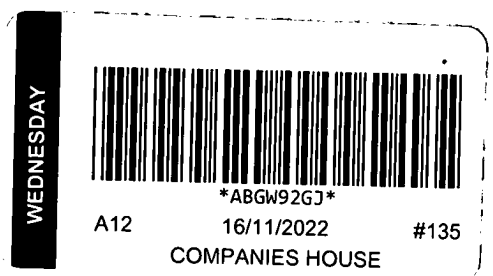


HAMMERSON (VIA GP) LIMITED

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021



HAMMERSON (VIA GP) LIMITED

COMPANY INFORMATION

Directors

P J Denby
R G Shaw
S C Travis

Company secretary

Hammerson Company Secretarial Limited

Registered number

10530407

Registered office

Kings Place
90 York Way
London
N1 9GE

HAMMERSON (VIA GP) LIMITED

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HAMMERSON (VIA GP) LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Directors present their report and the financial statements for the year ended 31 December 2021.

Principal activity

The Company is dormant and has not traded during the financial year or subsequent to the year end. It is anticipated that the Company will remain dormant for the foreseeable future.

Directors

The Directors who served during the year were:

P J Denby
R G Shaw
S C Travis

Going concern

The Directors have considered the use of the going concern basis in the preparation of the financial statements as at 31 December 2021 and concluded that it was appropriate. More information is provided in note 2.3 to the financial statements.

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.

This report was approved by the board on 1 November 2022 and signed on its behalf.



P J Denby
Director

HAMMERSON (VIA GP) LIMITED
REGISTERED NUMBER: 10530407

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Current assets			
Debtors: amounts falling due within one year	5	1	1
Net current assets		<u>1</u>	<u>1</u>
Total assets less current liabilities		<u>1</u>	<u>1</u>
Net assets		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital	6	1	1
Total equity		<u>1</u>	<u>1</u>

The Company did not trade during the current or preceding year and has made neither profit nor loss and there have been no movements within equity. The Company has therefore not presented a Statement of Comprehensive Income or a Statement of Changes in Equity.

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 for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities 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 on 1 November 2022.



P J Denby
Director

The notes on pages 3 to 4 form part of these financial statements.

HAMMERSON (VIA GP) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Hammerson (VIA GP) Limited is a private company limited by shares and incorporated in England and Wales under the Companies Act. The nature of the Company's operations and its principal activities are set out in the Directors' Report. The address of the registered office is Kings Place, 90 York Way, London, N1 9GE.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

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

The presentational and functional currency of these financial statements is GBP. Values are rounded to the nearest pound.

The following principal accounting policies have been applied:

2.2 Financial reporting standard 102 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Hammerson plc as at 31 December 2021 and these financial statements may be obtained from Kings Place, 90 York Way, London, N1 9GE.

2.3 Going concern

Directors have reviewed the current and projected financial position of the Company, making reasonable assumptions about the future trading performance. After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

HAMMERSON (VIA GP) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The Directors do not consider there to be any material judgements or key sources of estimation uncertainty.

4. Employees

The Company had no employees other than the Directors during the current or prior year.

The Directors did not receive any remuneration for their services from the Company in the year (2020: £Nil), having been paid by other group undertakings. It is deemed impractical to allocate their remuneration between group undertakings for the purpose of disclosure.

5. Debtors

	2021 £	2020 £
Amounts owed by immediate parent company	<u>1</u>	<u>1</u>

Amounts owed by the immediate parent company are repayable on demand, unsecured and are non-interest bearing.

6. Share capital

	2021 £	2020 £
Allotted, called up and fully paid		
1 (2020 - 1) ordinary share of £1	<u>1</u>	<u>1</u>

7. Controlling party

At 31 December 2021, the Company's ultimate parent company and controlling party was Hammerson plc, which is registered in England and Wales and is the parent undertaking of the smallest and largest group to consolidate these financial statements. At 31 December 2021, the Company's immediate parent company was Hammerson UK Properties Limited (formerly Hammerson UK Properties plc), which is registered in England and Wales.

The consolidated financial statements of the ultimate parent company, Hammerson plc, are available from that company's registered office, Kings Place, 90 York Way, London, N1 9GE.