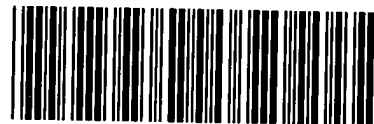


COMPANY REGISTRATION NUMBER 1364101

SARAGUSA FROZEN FOODS LIMITED
FINANCIAL STATEMENTS
31 DECEMBER 2022

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SARAGUSA FROZEN FOODS LIMITED

THE DIRECTORS' REPORT

YEAR ENDED 31 DECEMBER 2022

The Directors present their report together with the unaudited financial statements for the year from 1 January 2022 to 31 December 2022 (the "year ended 31 December 2022"). The Company is dormant and has not traded during the year.

DIRECTORS

The Directors who served the Company during the financial year and up to the date of signing the financial statements were as follows, except where noted:

P Jones

B Lamont

C Samimi (resigned 15th September 2023)

G Wisniewski (appointed 11th September 2023)

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

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 prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 year. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies 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 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.

SARAGUSA FROZEN FOODS LIMITED

THE DIRECTORS' REPORT

YEAR ENDED 31 DECEMBER 2022

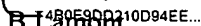
AUDITORS

Given that the Company is dormant and has had no significant accounting transaction in the financial year, it has taken advantage of Section 480, Companies Act 2006 and the financial statements have not been audited.

Signed by order of the Board

DocuSigned by:



B-Lamont

Director

Approved by the Directors on 26 September 2023

Registered office:
Orange Tower
Media City UK
Salford
Greater Manchester
M50 2HF

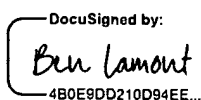
SARAGUSA FROZEN FOODS LIMITED**BALANCE SHEET****AS AT 31 DECEMBER 2022**

	31 December 2022 £000	31 December 2021 £000
AMOUNTS OWED TO PARENT UNDERTAKING: DUE AFTER MORE THAN ONE YEAR	(1,826)	(1,826)
TOTAL LIABILITIES	(1,826)	(1,826)
CAPITAL AND RESERVES		
Share capital	-	-
Profit and loss account	(1,826)	(1,826)
DEFICIT	(1,826)	(1,826)

Statements:

- (a) For the financial year from 1 January 2022 to 31 December 2022 the Company was entitled to exemption from audit under Section 480 of the Companies Act 2006 relating to dormant companies.
- (b) Members have not required the Company to obtain an audit in accordance with Section 476 of the Companies Act 2006.
- (c) The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements were approved by the Directors on 26 September 2023 and are signed on their behalf by:

DocuSigned by:

 4B0E9DD210D94EE...

B Lamont
Director

Company Registration Number: 1364101

The statement of accounting policies and notes on pages 4 and 5 form part of these financial statements.

SARAGUSA FROZEN FOODS LIMITED
STATEMENT OF ACCOUNTING POLICIES
YEAR ENDED 31 DECEMBER 2022

Basis of accounting

These financial statements are prepared on a going concern basis and under the historical cost convention, and in accordance with the Companies Act 2006 and applicable accounting standards in the United Kingdom. The principal accounting policies, which have been applied consistently throughout the year, are set out below.

Related party transactions

As a wholly owned subsidiary, the Company is exempt under FRS 8 'Related Party Disclosures' from disclosing separately transactions with other entities in the Group. Consolidated financial statements of Kellogg Company, which incorporate the accounts of the Company, are publicly available (see note 2). The Company was not involved in any other related party transactions during the financial year.

SARAGUSA FROZEN FOODS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

1. DORMANT STATUS

The Company was dormant (within the meaning of section 1169(1) of the Companies Act 2006) throughout the financial year ended 31 December 2022. The Company has not traded during the financial year or during the preceding financial year. During the financial year, the Company received no income and incurred no expenditure and therefore made neither profit nor loss. None of the Directors received any emoluments in respect of their services to the Company.

2. ULTIMATE PARENT COMPANY

The Company's immediate parent company is Kellogg Company of Great Britain Limited, which is registered in England and Wales. The ultimate parent company and controlling party is Kellogg Company, which is incorporated in the United States of America. Copies of the financial statements of Kellogg Company, which incorporate the accounts of the Company, can be obtained from One Kellogg Square, P.O. Box 3599, Battle Creek, Michigan, USA.