

WIPRO UK Limited

Report and Financial Statements

Year Ended

31 March 2014

Company Number 1396396

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WIPRO UK Limited

Report and financial statements for the year ended 31 March 2014

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Directors

S Lakshmanan
N Khandelwal

Secretary and registered office

Devonshire House, 60 Goswell Road, London, EC1M 7AD

Company number

1396396

Auditors

BDO LLP, 4 Atlantic Quay, 70 York Street, Glasgow, G2 8JX

Bankers

Citibank, N.A., Cottons Centre, Hays Lane, London, SE1 2QT

Solicitors

Michael Simkins LLP, Lynton House, 7-12 Tavistock Square, London, WC1H, 9LT

WIPRO UK Limited

Strategic report for the year ended 31 March 2014

The directors present their strategic report together with the audited financial statements for the year ended 31 March 2014.

The principal activities of the Company during the period continued to be outsourcing, systems integration, scientific engineering and IT consultancy.

The Company provides a range of services and solutions based on innovative applications of science and technology to deliver business value to customers.

The Company has a very experienced workforce and believes that with the talent it has at its disposal it is well placed to manage the risks in the market place.

The Company's trading was profitable during the year to 31 March 2014. The Company continues to operate primarily in the utilities, oil and gas and public sector markets. The Company has a trading branch in Oman and non-trading branches in the Netherlands and Azerbaijan.

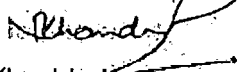
Turnover increased slightly by 1%, however the fall in salary expenditure & travel resulted in an increase in operating profit from 3% to 8% bringing in economies of scale

The key performance indicators that management monitors are turnover, which amounted to £50,519,000 (2013 £49,972,000) and operating profit which amounted to £3,998,000 (2013 £1,504,000). The Company's liquidity continues to be healthy, with the Company continuing to be cash generative and free of debt with the support of its parent company (WIPRO Limited), with significant financial resources, which will provide support to the company as required..

The directors consider that the financial risks relevant to the Company are credit risk, cash flow risk and liquidity risk. The Company's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts. An allowance for doubtful debts is made where there is evidence of a reduction in the recoverability of the debt. The Company's cash flow risk is primarily attributable to its exposure to fluctuations in foreign currency exchange rates. The Company's liquidity risk is mitigated by the Company's continuing profitability and access to the cash assets of its ultimate parent company.

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 annual report and accounts.

On behalf of the board



N Khandelwal
Director

3 DECEMBER 2014

WIPRO UK Limited

Report of the directors for the year ended 31 March 2014

The directors present their report together with the audited financial statements for the year ended 31 March 2014.

Results and dividends

The profit and loss account is set out on page 6 and shows the profit for the year.

Employment of disabled persons

The Company has continued its policy of giving disabled persons equal, full and fair consideration for all job vacancies for which they offer themselves, having regard to their particular aptitudes and abilities. Appropriate training is arranged for disabled persons, including retraining for alternative work for employees who become disabled, to promote their career development within the organisation.

Employee involvement

The Company has held meetings at intervals during the period in accordance with established practice and at which there has been a dissemination and exchange of financial, trading and general information of particular concern to them. The nature and extent of employee communication is an important matter which is under continuous review.

Post balance sheet events

On 1 April 2014 the directors of Opta Limited, a wholly owned subsidiary, filed a notice for voluntary strike off. The entity was dissolved on 15 July 2014 prior to which its net assets were distributed to WIPRO UK Limited. As a consequence an equal and offsetting impairment adjustment will be required to the investment carrying value for the year ended 31 March 2015.

Directors

The directors of the company during the year were:

S Lakshmanan
N Khandelwal

WIPRO UK Limited

Report of the directors for the year ended 31 March 2014 (continued)

Directors' responsibilities

The directors are responsible for preparing the strategic report, 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 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 of the company for that period.

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;
- 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.

Auditors

All of the current directors have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The directors are not aware of any relevant audit information of which the auditors are unaware.

BDO LLP were appointed as auditors during the year and have expressed their willingness to continue in office. A resolution to re-appoint them will be proposed at the annual general meeting.

On behalf of the board



N Khandelwal

Director

3 DECEMBER 2014

WIPRO UK Limited

Independent auditor's report

To the members of WIPRO UK Limited

We have audited the financial statements of WIPRO UK Limited for the year ended 31 March 2014 which comprise the profit and loss account, the balance sheet, the statement of total recognised gains and losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

Respective responsibilities of directors and auditors

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2014 and of its profit for the year 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the strategic report and directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

WIPRO UK Limited

Independent auditor's report (*continued*)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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.

BDO LLP

Andrew McNamara (*senior statutory auditor*)
For and on behalf of BDO LLP, statutory auditor
Glasgow
United Kingdom

4 DECEMBER 2014

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

WIPRO UK Limited

Profit and loss account for the year ended 31 March 2014

	Note	2014 £'000	2013 £'000
Turnover	2	50,519	49,972
Cost of sales		42,703	43,916
		<hr/>	<hr/>
Gross profit		7,816	6,056
Administrative expenses		3,818	4,552
		<hr/>	<hr/>
Operating profit	3	3,998	1,504
Other interest receivable and similar income	6	35	8
		<hr/>	<hr/>
Profit on ordinary activities before taxation		4,033	1,512
Taxation on profit on ordinary activities	7	907	505
		<hr/>	<hr/>
Profit on ordinary activities after taxation		3,126	1,007
		<hr/>	<hr/>

All amounts relate to continuing activities.

The notes on pages 9 to 19 form part of these financial statements.

WIPRO UK Limited

Statement of total recognised gains and losses for the year ended 31 March 2014

	Note	2014 £'000	2013 £'000
Statement of total recognised gains and losses			
Profit for the financial year		3,126	1,007
Foreign exchange (loss)/gain on the retranslation of overseas branch results		(360)	155
		<u> </u>	<u> </u>
Total recognised gains and losses for the financial year		<u><u>2,766</u></u>	<u><u>1,162</u></u>

The notes on pages 9 to 19 form part of these financial statements.

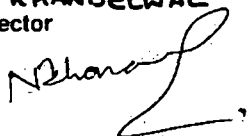
WIPRO UK Limited

Balance sheet at 31 March 2014

<i>Company number 1396396</i>	Note	2014 £'000	2014 £'000	2013 £'000	2013 £'000
Fixed assets					
Tangible assets	8		235		406
Fixed asset investments	9		1,873		1,873
			<u>2,108</u>		<u>2,279</u>
Current assets					
Stocks		6		-	
Debtors	10	11,927		11,611	
Cash at bank and in hand		8,536		5,843	
		<u>20,469</u>		<u>17,454</u>	
Creditors: amounts falling due within one year	11	<u>9,947</u>		<u>9,869</u>	
Net current assets			<u>10,522</u>		<u>7,585</u>
Total assets less current liabilities			<u>12,630</u>		<u>9,864</u>
Provisions for liabilities	12		<u>147</u>		<u>147</u>
			<u>12,483</u>		<u>9,717</u>
Capital and reserves					
Called up share capital	13		707		707
Share premium account	14		24		24
Other reserves	14		6,756		7,116
Profit and loss account	14		4,996		1,870
Shareholders' funds	15		<u>12,483</u>		<u>9,717</u>

The financial statements were approved by the board of directors and authorised for issue on **3 DECEMBER 2014**.

N. KHANDELWAL
Director



The notes on pages 9 to 19 form part of these financial statements.

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014

1 Accounting policies

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards.

The following principal accounting policies have been applied:

Turnover

Services:

The Company recognises revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured.

The method of recognising the revenues and costs depends on the nature of the services rendered:

A. Time and material contracts

Revenues and costs relating to time and material contracts are recognised as the related services are rendered.

B. Fixed-price contracts

Revenues from fixed-price contracts are generally recognised pro-rata over the period of the contract. In certain fixed price contracts such as systems development and integration contracts revenues are recognised using the "percentage-of-completion" method. Percentage of completion is determined based on project costs incurred to date as a percentage of total estimated project costs required to complete the project. When total cost estimates exceed revenues in an arrangement, the estimated losses are recognised in the statement of profit and loss in the period in which such losses become probable based on the current contract estimates. Accrued income included in other current assets represent cost and earnings in excess of billings as at the balance sheet date. Deferred income included in other current liabilities represent billing in excess of revenue recognised.

C. Maintenance Contracts

Revenue from maintenance contracts is recognised pro-rata over the period of the contract using the percentage of completion method. When services are performed through an indefinite number of repetitive acts over a specified period of time, revenue is recognised on a straight-line basis over the specified period unless some other method better represents the stage of completion.

Products:

Revenue from sale of products is recognised when the significant risks and rewards of ownership has been transferred in accordance with the sales contract. Revenue from product sales is shown gross of excise duty and net of sales tax separately charged and applicable discounts.

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014 (*continued*)

1 Accounting policies (*continued*)

Consolidated financial statements

The financial statements contain information about WIPRO UK Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken advantage of the exemption conferred by section 401 of the Companies Act 2006 not to produce consolidated financial statements as it is included in non-EEA group accounts of a larger group.

Cash flow statement

The company has taken advantage of the exemption conferred by Financial Reporting Standard 1 'Cash Flow Statements (Revised 1996)' not to prepare a cash flow statement on the grounds that it is a wholly owned subsidiary undertaking of WIPRO Limited and the company is included in consolidated financial statements.

Fixed asset investments

Investments held as fixed assets are stated at cost less any provision for impairment.

Depreciation

Fixed assets are stated at historical cost less accumulated depreciation and any provision for impairment. Depreciation on tangible fixed assets is provided on the straight-line basis to write off the cost of fixed assets over their estimated useful lives as follows:

Office furniture and fittings	- Up to 6 years
Short-leasehold buildings	- Up to 6 years
Computer and IT equipment	- 2-3 years
Plant, machinery and equipment	- Up to 6 years

Foreign currency

Assets and liabilities expressed in foreign currencies are translated at the current rate of exchange at the balance sheet date. Transactions in foreign currencies are recorded at the exchange rate prevailing at the date of transaction. However, where settlement has been covered by a forward exchange contract, the contract rate is used. Exchange differences are dealt with in the profit and loss account.

The results of overseas operations are translated into sterling at the rates of exchange ruling on the balance sheet date. Exchange differences which arise from translation of the operating net assets and results of foreign branches are taken into reserves.

Deferred taxation

Deferred taxation is provided in full on timing differences that result in an obligation at the balance sheet date to pay more tax or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014 (*continued*)

1 Accounting policies (*continued*)

Leased assets

Operating lease rentals are charged to the profit and loss account in equal annual amounts over the lease term.

Pension costs

Contributions to the company's defined contribution pension scheme are charged to the profit and loss account in the year in which they become payable.

Taxation

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2 Turnover

	2014 £'000	2013 £'000
Analysis by geographical market:		
United Kingdom	37,739	35,450
Rest of Europe	554	307
USA	553	2,153
Rest of the World	11,673	12,062
	<hr/>	<hr/>
	50,519	49,972
	<hr/>	<hr/>

The analysis of turnover by class of business required by paragraph 68 of Schedule 1 to the Large and Medium-Sized Companies and Groups (Accounts and Reports) Regulations 2008 has not been provided as, in the opinion of the directors, such disclosure would be seriously prejudicial to the interests of the company.

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014 (continued)

3 Operating profit

	2014 £'000	2013 £'000
This is arrived at after charging/(crediting):		
Depreciation of tangible fixed assets	327	453
Hire of other assets - operating leases	829	862
Fees payable to the company's auditor for the audit of the company's annual accounts	38	108
Fees payable to the company's auditor for the audit of the company's immediate parent's annual accounts	2	2
Non audit fees - taxation compliance	3	-
Foreign currency translation differences	-	(7)
Exceptional charge	954	-
	<u> </u>	<u> </u>

The exceptional charge of £954,000 reflects adjustments required on finalisation of estimated exceptional items arising on restructuring in 2011 and 2012.

4 Employees

Staff costs (including directors) consist of:

	2014 £'000	2013 £'000
Wages and salaries	20,114	21,298
Social security costs	2,337	2,310
Other pension costs	1,419	1,525
	<u> </u>	<u> </u>
	23,870	25,133
	<u> </u>	<u> </u>

The average number of employees (including directors) during the year was as follows:

	2014 Number	2013 Number
Full-time members of staff	337	347
Part-time members of staff	33	36
	<u> </u>	<u> </u>
	370	383
	<u> </u>	<u> </u>

WIPRO UK Limited

Notes forming part of the financial statements
for the year ended 31 March 2014 (*continued*)

5 Directors' remuneration

No director received any emoluments during the current year (2013 - £Nil).

6 Other interest receivable and similar income

	2014 £'000	2013 £'000
Other interest receivable	35	8
	<u> </u>	<u> </u>

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014 (*continued*)

7 Taxation on profit on ordinary activities

	2014 £'000	2013 £'000
<i>UK Corporation tax</i>		
Current tax on profits of the year	898	255
Adjustment in respect of previous periods	(94)	114
	<hr/>	<hr/>
Total current tax	804	369
	<hr/>	<hr/>
<i>Deferred tax</i>		
Origination and reversal of timing differences	46	139
Adjustment in respect of previous periods	57	(3)
	<hr/>	<hr/>
Movement in deferred tax provision	103	136
	<hr/>	<hr/>
Taxation on profit on ordinary activities	907	505
	<hr/>	<hr/>

The tax assessed for the year differs from the standard rate of corporation tax in the UK applied to profit before tax. The differences are explained below:

	2014 £'000	2013 £'000
Profit on ordinary activities before tax	4,033	1,512
	<hr/>	<hr/>
Profit on ordinary activities at the standard rate of corporation tax in the UK of 23% (2013 - 24%)	928	363
Effect of:		
Expenses not deductible for tax purposes	-	13
Capital allowances for period compared to depreciation	(31)	28
Adjustment to tax charge in respect of previous periods	(94)	114
Short term timing differences	29	2
Utilisation of tax losses	-	(151)
Other	(28)	-
	<hr/>	<hr/>
Current tax charge for the year	804	369
	<hr/>	<hr/>

WIPRO UK Limited

Notes forming part of the financial statements
for the year ended 31 March 2014 (*continued*)

8 Tangible fixed assets

	Short leasehold buildings £'000	Office furniture and fittings £'000	Plant machinery and equipment £'000	Total £'000
<i>Cost or valuation</i>				
At 1 April 2013	90	586	3,676	4,352
Additions	-	-	156	156
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2014	90	586	3,832	4,508
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Depreciation</i>				
At 1 April 2013	84	526	3,336	3,946
Provided for the year	2	17	308	327
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2014	86	543	3,644	4,273
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Net book value</i>				
At 31 March 2014	4	43	188	235
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2013	6	60	340	406
	<hr/>	<hr/>	<hr/>	<hr/>

9 Fixed asset investments

	Shares in subsidiary undertakings £'000
<i>Cost and net book value</i>	
At 1 April 2013 and 31 March 2014	1,873
	<hr/>

Interests in subsidiary undertakings

Opta Limited is incorporated in Great Britain and at the year end WIPRO UK Limited owned 100% of the nominal value of shares issued being 2,377,282 £0.01 ordinary shares. Opta Limited was non-trading in the year.

On 1 April 2014 the directors of Opta Limited filed a notice for voluntary strike off. This entity was dissolved on 15 July 2014 prior to which its net assets were distributed to WIPRO UK Limited. As a consequence an equal and offsetting impairment adjustment will be required to the investment carrying value for the year ended 31 March 2015.

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014 (continued)

10 Debtors

	2014 £'000	2013 £'000
Amounts receivable within one year		
Trade debtors	5,085	5,659
Amounts owed by group undertakings	1,273	-
Corporation tax recoverable	-	164
Prepayments and accrued income	5,129	5,195
Other debtors	143	193
	<u>11,630</u>	<u>11,211</u>
Amounts receivable after more than one year		
Deferred taxation	297	400
	<u>11,927</u>	<u>11,611</u>
		Deferred taxation £'000
At 1 April 2013		400
Utilised in year		(103)
		<u>297</u>
At 31 March 2014		<u>297</u>
<i>Deferred taxation</i>		
	2014 £'000	2013 £'000
The amount of deferred tax provided for is as follows:		
Accelerated capital allowances	231	331
Sundry timing differences	66	69
	<u>297</u>	<u>400</u>

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014 (*continued*)

11 Creditors: amounts falling due within one year

	2014 £'000	2013 £'000
Trade creditors	568	797
Amounts owed to group undertakings	3,164	2,697
Corporation tax	404	-
Other taxation and social security	1,254	1,463
Accruals and deferred income	4,557	4,912
	<u>9,947</u>	<u>9,869</u>

12 Provisions for liabilities

	Property provisions £'000
At 1 April 2013 and 31 March 2014	<u>147</u>

At the current and prior period end the company had a property dilapidations provision of £147,000.

13 Share capital

	2014 £'000	2013 £'000
<i>Allotted, called up and fully paid</i>		
706,725 Ordinary shares of £1 each	<u>707</u>	<u>707</u>

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014 (continued)

14 Reserves

	Share premium account £'000	Other reserves £'000	Profit and loss account £'000
At 1 April 2013	24	7,116	1,870
Profit for the year	-	-	3,126
Foreign exchange loss on retranslation of overseas branch results	-	(360)	-
	<u>24</u>	<u>6,756</u>	<u>4,996</u>
At 31 March 2014	<u>24</u>	<u>6,756</u>	<u>4,996</u>

Other reserves relate to capital gifts received from WIPRO Europe Limited (formerly SAIC Europe Limited), the immediate parent undertaking in the years ended 31 January 1997 and 1998, partly repaid in subsequent years. The movement on other reserves relates to foreign exchange differences on the translation of the Company's Oman branch results for the year. These reserves are available for distribution.

15 Reconciliation of movements in shareholders' funds

	2014 £'000	2013 £'000
Profit for the year	3,126	1,007
Other net recognised gains and losses relating to the year		
- Foreign exchange (loss)/gain on the retranslation of overseas branch results	(360)	155
	<u>2,766</u>	<u>1,162</u>
Net additions to shareholders' funds	2,766	1,162
Opening shareholders' funds	9,717	8,555
	<u>12,483</u>	<u>9,717</u>
Closing shareholders' funds	12,483	9,717

WIPRO UK Limited

Notes forming part of the financial statements for the year ended 31 March 2014 (*continued*)

16 Commitments under operating leases

The company had annual commitments under non-cancellable operating leases as set out below:

	Land and buildings 2014 £'000	Land and buildings 2013 £'000
Operating leases which expire:		
Within one year	-	85
In two to five years	796	931
	<hr/>	<hr/>
	796	1,016
	<hr/>	<hr/>

17 Related party disclosures

Ultimate parent company and controlling party

The immediate parent company is WIPRO Europe Limited, a company incorporated in Great Britain. The ultimate parent company for the year ended 31 March 2014 was WIPRO Limited, a company incorporated in India and the financial statements of WIPRO UK Limited for the year ended 31 March 2014 have been consolidated within WIPRO Limited's financial statements. WIPRO Limited is the smallest and largest group for which consolidated financial statements are produced. The financial statements for WIPRO Limited and WIPRO Europe Limited are available at Devonshire House, 60 Goswell Road, London, EC1M 7AD and 5 Peel Park, Redwood Place, East Kilbride, Glasgow, G74 5PB respectively.

Related parties

Transactions with other companies within the group are not disclosed as the company has taken advantage of the exemption available under Financial Reporting Standard 8 'Related party disclosures', as the consolidated financial statements of WIPRO Limited, in which the company is included, are available at the address noted above.