

# WAREHAM BALL CLAY COMPANY LIMITED

DIRECTORS' REPORT AND ACCOUNTS  
for the period ended  
30 September 1995

Company number 2263477



# WAREHAM BALL CLAY COMPANY LIMITED

## REPORT OF THE DIRECTORS for the period ended 30 September 1995

### ACCOUNTS

The directors present their report and the accounts of the company for the period 1 August 1994 to 30 September 1995.

### ACTIVITIES AND REVIEW OF THE BUSINESS

The company trades in the business of mineral extraction. The trading performance of the company has been poor and the prospects for longer term profitable development of the company's leasehold property are uncertain. Following a review of the value of the company's assets the carrying value of the property, plant and certain deferred costs has been reduced with the write-downs being charged against profit as operating exceptional items. No significant improvement in the company's prospects is currently anticipated.

Losses for the period of £4,392,110 will be added to the retained deficit.

### DIRECTORS

The directors who held office during the period were:-

A V J Cullinane  
D M J Cullinane  
A Pontin (resigned 31 May 1995)  
T J Penfold  
A J Cullinane  
M L Woodward  
J R Cardwell  
R D Foot (appointed 3 July 1995)

### DIRECTORS' INTERESTS

The interests of the directors in the share capital of the company are as follows:

|                           | 31 July<br>1995 | 31 July<br>1994 |
|---------------------------|-----------------|-----------------|
| A V J Cullinane: A shares | 125             | 125             |
| D M J Cullinane: A shares | 125             | 125             |
| A J Cullinane: A shares   | 148             | 148             |
| B shares                  | 2               | 2               |

# WAREHAM BALL CLAY COMPANY LIMITED

## REPORT OF THE DIRECTORS for the period ended 30 September 1995 (continued)

### DIRECTORS' INTERESTS (continued)

At 31 July 1994 Mr J R Cardwell had an interest in 8,706 Attwoods plc ordinary shares and options to acquire 143,522 such shares. During the period he exercised options to acquire 33,355 shares in Attwoods plc at a price of 96.238p. He was also paid £475 in consideration for allowing an option to acquire 10,000 Attwoods plc shares to lapse and his remaining options lapsed without consideration.

At 31 July 1994 Mr T J Penfold had an interest in 158,450 Attwoods plc ordinary shares and options to acquire 281,695 such shares. He also had an interest in 10,000 guaranteed redeemable convertible preference shares in Attwoods (Finance) NV. During the period he exercised options to acquire 108,355 shares in Attwoods plc at prices between 96.238p and 112p.

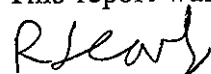
At 31 July 1994 Mr M L Woodward had an interest in 65,000 Attwoods plc ordinary shares and options to acquire 88,784 such shares. During the period he was paid £475 in consideration for allowing an option to acquire 10,000 Attwoods plc shares to lapse and his remaining options lapsed without consideration.

Mr R D Foot had no interest in shares in any group company subsequent to his appointment as a director of the company.

### AUDITORS

Following the change of ownership of the company's parent company Messrs Arthur Andersen were appointed auditors of the company. A resolution proposing they be re-appointed as auditors will be put to the Annual General Meeting.

This report was approved by the Board on 21 April 1997



R A Searby  
Secretary

## Auditors' report

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London

### To the Shareholders of Wareham Ball Company Limited:

We have audited the accounts on pages 5 to 14 which have been prepared under the historical cost convention as modified to include the revaluation of tangible fixed assets and the accounting policies set out on page 8 and 9.

#### Respective responsibilities of directors and auditors

As described in their report the company's directors are responsible for the preparation of accounts. It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

#### Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error.

However, allegations were made on 8 January 1997, and further allegations were made on 7 February 1997, regarding the manner in which the affairs of the company have been conducted for the period ended 30 September 1995 and the evidence available to us was limited because we have not yet been able to complete the auditing procedures necessary to obtain adequate assurance on these matters. Were the company's records to be incomplete or inaccurate, there may be consequential adjustments to the financial statements, as described in Note 11.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

#### Going concern

In forming our opinion, we have considered the adequacy of disclosures made in Note 11 of the financial statements concerning the possibility that the company's lease may be subject to forfeiture. In view of the significance of the uncertainty we consider that it should be drawn to your attention but our opinion is not qualified in this respect.

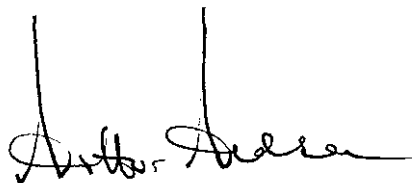
We have also considered the adequacy of the disclosures made in Note 11 of the accounts concerning the company's reliance on other group undertakings in order to meet its liabilities as they fall due. We understand that the company's ultimate parent undertaking has indicated that its current intention is to continue to provide this support. However there is no legal obligation for it to do so, and there are a number of uncertainties as explained above and in Notes 11 and 12. In view of the significance of the uncertainty we consider that it should be brought to your attention but our opinion is not qualified in this respect.

## Auditors' report (continued)

### Opinion: disclaimer on view given by financial statements

In respect alone of the limitation of our work relating to allegations made regarding the conduct of the company's affairs, we have not yet obtained all the information and explanations that we considered necessary for the purpose of our audit and we have therefore been unable to determine whether proper accounting records have been maintained. Because of the possible effect of this limitation in evidence available to us, we are unable to form an opinion as to whether the accounts give a true and fair view of the company's state of affairs at 30 September 1995 and of its loss for the period then ended.

However, in all other respects the accounts have been properly prepared in accordance with the Companies Act 1985.



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Arthur Andersen

Chartered Accountants and Registered Auditors

1 Surrey Street  
London  
WC2R 2PS

21 April 1997

# WAREHAM BALL CLAY COMPANY LIMITED

## PROFIT AND LOSS ACCOUNT for the period ended 30 September 1995

|  | Notes | 14 months<br>1995<br>£ | 1994<br>£   |
|--|-------|------------------------|-------------|
| Turnover   | 1(b)  | 968,435                | 703,635     |
| Cost of sales  |       | (1,290,993)            | ( 686,949)  |
| Gross (loss)/profit                                    |       | ( 322,558)             | 16,686      |
| Administrative expenses excluding exceptional items    |       | ( 167,080)             | ( 124,878)  |
| Loss before operating exceptional items                |       | ( 489,638)             | ( 108,192)  |
| Operating exceptional items:                           |       |                        |             |
| Write down of fixed assets                             | 2     | (3,249,560)            | -           |
| Write down of prepaid expenses                         | 2     | ( 246,982)             | -           |
| Operating loss   |       | (3,986,180)            | ( 108,192)  |
| Interest receivable                                    |       | 990                    | -           |
| Interest payable and similar charges                   | 2     | ( 406,920)             | ( 297,330)  |
| Loss on ordinary activities<br>before & after taxation | 2     |                        |             |
| transferred to reserves                                | 9     | £(4,392,110)           | £( 405,522) |

There are no recognised gains or losses for the periods ended 30 September 1995 and 31 July 1994 other than those disclosed in the profit and loss account above.

# WAREHAM BALL CLAY COMPANY LIMITED

## BALANCE SHEET as at 30 September 1995

|  | Notes | 1995<br>£          | 1994<br>£          |
|--|-------|--------------------|--------------------|
| <b>FIXED ASSETS</b>  |       |                    |                    |
| Intangible asset: goodwill                                     |       | 1                  | 1                  |
| Tangible assets  | 4     | <u>591,303</u>     | <u>3,813,086</u>   |
|  |       | 591,304            | 3,813,087          |
| <b>CURRENT ASSETS</b>  |       |                    |                    |
| Stocks   |       | 379,110            | 659,550            |
| Debtors  | 5     | 141,595            | 229,826            |
| Cash at bank and in hand                                       |       | <u>34,014</u>      | <u>20,316</u>      |
|  |       | 554,719            | 909,692            |
| <b>CREDITORS: Amounts falling due within one year</b>          | 6     | <u>(4,870,839)</u> | <u>(3,927,875)</u> |
| Net current (liabilities)                                      |       | <u>(4,316,120)</u> | <u>(3,018,183)</u> |
| Total assets less current liabilities                          |       | (3,724,816)        | 794,904            |
| <b>CREDITORS: Amounts falling due after more than one year</b> | 7     | ( 141,064)         | ( 288,674)         |
|  |       | £(3,865,880)       | £ <u>526,230</u>   |
| Represented by:  |       |                    |                    |
| <b>CAPITAL AND RESERVES</b>                                    |       |                    |                    |
| Called up share capital  | 8     | 1,001              | 1,001              |
| Share premium account  | 9     | 3,005,499          | 3,005,499          |
| Profit and loss account  | 9     | <u>(6,872,380)</u> | <u>(2,480,270)</u> |
| Equity shareholders' funds                                     |       | £(3,865,880)       | £ <u>526,230</u>   |

The financial statements on pages 5 to 14 were approved by the Board on 21 April 1997

  
T J Penfold  
Director

# WAREHAM BALL CLAY COMPANY LIMITED

## CASH FLOW STATEMENT for the period ended 30 September 1995

|  | Notes<br>below | 1995<br>£       | 1994<br>£      |
|--|----------------|-----------------|----------------|
| <b>Net cash inflow from operating activities</b>   | 1              | 379,676         | 266,314        |
| <b>Returns on investments and servicing of finance</b>                                   |                |                 |                |
| Interest received  |                | 990             | -              |
| Interest paid  |                | ( 44,554)       | ( 60,618)      |
| Net cash (outflow) from returns on<br>investments and servicing of finance               |                | ( 43,564)       | ( 60,618)      |
| <b>Investing activities</b>  |                |                 |                |
| Purchase of tangible fixed assets  |                | 186,962         | 59,419         |
| Disposal of tangible fixed assets  |                | ( 56,935)       | -              |
| Net cash (outflow) from investing activities   |                | ( 130,027)      | ( 59,419)      |
| Net cash inflow before financing   |                | <u>206,085</u>  | <u>146,277</u> |
| <b>Financing activities</b>  |                |                 |                |
| Repayment of principal amounts owed under finance leases                                 |                | 192,387         | 136,497        |
| Cash (outflow) from financing  |                | ( 192,387)      | ( 136,497)     |
| Increase in cash and cash equivalents  | 2              | £ <u>13,698</u> | £ <u>9,780</u> |
| <br>1 RECONCILIATION OF OPERATING PROFIT TO NET<br>CASH INFLOW FROM OPERATING ACTIVITIES |                |                 |                |
| Operating (loss)   |                | (3,986,180)     | ( 108,192)     |
| Depreciation   |                | 102,250         | 132,601        |
| Exceptional write down of fixed assets   |                | 3,249,560       | -              |
| Decrease/(Increase) in stock   |                | 280,440         | ( 134,829)     |
| Decrease/(Increase) in debtors   |                | 88,231          | ( 30,477)      |
| Increase in creditors  |                | <u>645,375</u>  | <u>407,211</u> |
| Net cash inflow from operating activities  |                | <u>379,676</u>  | <u>266,314</u> |
| <br>2 ANALYSIS OF CHANGES IN AND BALANCE OF CASH<br>AND CASH EQUIVALENTS                 |                |                 |                |
| Cash at bank and in hand:  |                |                 |                |
| Balance at 1 August 1994   |                | 20,316          | 10,536         |
| Movement in the period   |                | <u>13,698</u>   | <u>9,780</u>   |
| Balance at 30 September 1995   |                | <u>34,014</u>   | <u>20,316</u>  |

# WAREHAM BALL CLAY COMPANY LIMITED

## NOTES TO THE ACCOUNTS for the period ended 30 September 1995

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial period which 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 those financial statements, the directors are required to:

- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable 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 proper accounting records which 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 1985. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### 1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's accounts.

#### (a) Basis of accounting

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

#### (b) Turnover

Turnover represents invoiced sales, excluding value added tax.

#### (c) Stocks

Stocks, which comprise quarry materials held for processing and sale, are stated in the balance sheet at the lower of cost and net realisable value. Cost comprises the direct cost of production and the attributable proportion of all overheads appropriate to location and condition. Net realisable value is estimated selling price reduced by all costs of completion, marketing, selling and distribution.

# WAREHAM BALL CLAY COMPANY LIMITED

## NOTES TO THE ACCOUNTS for the period ended 30 September 1995 (continued)

### 1. ACCOUNTING POLICIES (continued)

#### (d) Depreciation

Depreciation has been charged on tangible fixed assets at the following annual rates:

|  |  |
|--|--|
| Mineral bearing land and landfill airspace | On the basis of volumes consumed                   |
| Plant and machinery and motor vehicles     | Over estimated useful lives between 3 and 10 years |

#### (e) Finance leases

Assets held under finance leases are capitalised and depreciated over their estimated useful lives. The related obligations under the finance leases are included in the balance sheet as creditors. Interest payable is charged to the profit and loss account in proportion to the outstanding obligations.

#### (f) Deferred taxation

Provision is made for deferred taxation under the liability method where, in the opinion of the directors, a liability is likely to arise in the foreseeable future.

### 2. (LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION

After charging:

|   | 1995<br>£      | 1994<br>£     |
|---|----------------|---------------|
| Directors' emoluments   | -              | -             |
| Interest payable on loan from parent company                      | 362,366        | 236,712       |
| Interest payable on finance leases from fellow subsidiary company | 44,554         | 60,618        |
| Depreciation  | 102,250        | 132,601       |
| Hire of plant & machinery   | <u>221,528</u> | <u>77,996</u> |

Operating exceptional items:

Following a review of the value of the company's assets the carrying value of the property, plant and certain deferred costs has been reduced with the write-downs being charged against profit as exceptional items.

# WAREHAM BALL CLAY COMPANY LIMITED

## NOTES TO THE ACCOUNTS for the period ended 30 September 1995 (continued)

### 3. PARTICULARS OF EMPLOYEES

|                       | 1995<br>£        | 1994<br>£        |
|-----------------------|------------------|------------------|
| Wages and salaries    | 175,533          | 146,510          |
| Social security costs | <u>17,904</u>    | <u>15,237</u>    |
|                       | <u>£ 193,437</u> | <u>£ 161,747</u> |

The average number of persons employed (excluding directors) during the period was 6 (1994 - 7).

### 4. TANGIBLE FIXED ASSETS

|                       | Long leasehold<br>operating<br>site<br>£ | Plant<br>and<br>equipment<br>£ | Total<br>£        |
|-----------------------|--|--------------------------------|-------------------|
| <b>COST</b>           |  |                                |                   |
| At 1 August 1994      | 3,314,938                                | 1,075,510                      | 4,390,448         |
| Additions             | -  | 186,962                        | 186,962           |
| Revaluations          | (3,119,938)                              | ( 744,533)                     | (3,864,471)       |
| Disposals             | ( - )                                    | ( 77,565)                      | ( 77,565)         |
| At 30 September 1995  | <u>£ 195,000</u>                         | <u>£ 440,374</u>               | <u>£ 635,374</u>  |
| <b>DEPRECIATION</b>   |  |                                |                   |
| At 1 August 1994      | 57,325                                   | 520,037                        | 577,362           |
| Charge for the period | 7,534                                    | 94,716                         | 102,250           |
| Revaluations          | ( 62,018)                                | ( 552,893)                     | ( 614,911)        |
| Disposals             | ( - )                                    | ( 20,630)                      | ( 20,630)         |
| At 30 September 1995  | <u>£ 2,841</u>                           | <u>£ 41,230</u>                | <u>£ 44,071</u>   |
| <b>NET BOOK VALUE</b> |  |                                |                   |
| At 30 September 1995  | <u>£ 192,159</u>                         | <u>£ 399,144</u>               | <u>£ 591,303</u>  |
| At 31 July 1994       | <u>£3,257,613</u>                        | <u>£ 555,473</u>               | <u>£3,813,086</u> |

All the fixed assets were revalued during the period and the valuation deficit of £3,249,560 has been charged as an exceptional item.

The long leasehold operating site is held under a 60 year lease expiring in 2049.

Plant and equipment includes assets held under finance leases from group companies with a gross cost, after revaluation, of £210,000 (1994 - £811,065) and accumulated depreciation of £33,423 (1994 - £356,709). Depreciation charged during the period on assets held under finance leases amounted to £50,473 (1994 - £73,942).

# WAREHAM BALL CLAY COMPANY LIMITED

## NOTES TO THE ACCOUNTS for the period ended 30 September 1995 (continued)

### 5. DEBTORS

|                                | 1995<br>£        | 1994<br>£        |
|--------------------------------|------------------|------------------|
| Trade debtors                  | 28,757           | 28,757           |
| Other debtors                  | 250              | 250              |
| Prepayments and accrued income | <u>112,588</u>   | <u>200,819</u>   |
|                                | <u>£ 141,595</u> | <u>£ 229,826</u> |

### 6. CREDITORS (Amounts falling due within one year)

|  |                   |                   |
|--|-------------------|-------------------|
| Loan from parent company   | 2,891,732         | 2,707,649         |
| Accrued interest due to parent company                             | 1,234,517         | 872,151           |
| Amount due to fellow subsidiary                                    | 236,940           | -                 |
| Amounts due to fellow subsidiary under finance leases (see note 7) | 92,395            | 157,172           |
| Other creditors  | -                 | 6,556             |
| Accruals   | <u>415,255</u>    | <u>184,347</u>    |
|  | <u>£4,870,839</u> | <u>£3,927,875</u> |

The loan from the parent company is secured by a fixed and floating charge over all the assets of the company. This amount is technically repayable on demand but is unlikely to be repaid within one year.

### 7. CREDITORS (Amounts falling due after more than one year)

|   |                  |                  |
|---|------------------|------------------|
| Amounts due to fellow subsidiary under finance leases | <u>£ 141,064</u> | <u>£ 268,674</u> |
|---|------------------|------------------|

Future amounts outstanding under finance leases are payable as follows:

|                            |                  |                   |
|----------------------------|------------------|-------------------|
| Within one year            | 113,256          | 197,116           |
| Between one and five years | <u>151,027</u>   | <u>332,423</u>    |
|                            | 264,283          | 529,539           |
| Less future interest       | <u>( 30,824)</u> | <u>( 103,693)</u> |
|                            | <u>£ 233,459</u> | <u>£ 425,846</u>  |

# WAREHAM BALL CLAY COMPANY LIMITED

## NOTES TO THE ACCOUNTS for the period ended 30 September 1995 (continued)

### 8. CALLED UP SHARE CAPITAL

1995 and 1994  
£

Authorised, allotted and fully paid:

A ordinary shares of £1 each

1,000

B ordinary shares of 50p each

1

£ 1,001

### 9. RESERVES

Share  
premium  
account  
£

Profit  
and loss  
account  
£

At 1 August 1994

3,005,499

(2,480,270)

Retained loss for the period

-

(4,392,110)

At 30 September 1995

£3,005,499

£(6,872,380)

### 10. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

1995  
£

1994  
£

(Loss) for the period

(4,392,110)

( 405,522)

Net (reductions)

(4,392,110)

( 405,522)

Opening shareholders' funds

526,230

931,752

Closing shareholders' funds (deficit)

£(3,865,880)

£ 526,230

# WAREHAM BALL CLAY COMPANY LIMITED

## NOTES TO THE ACCOUNTS for the period ended 30 September 1995 (continued)

### 11 LITIGATION AGAINST THE COMPANY

#### **a. Messrs A V J Cullinane and D M J Cullinane**

On 21 October 1996 Messrs A V J Cullinane and D M J Cullinane, both directors and minority shareholders of the Company, filed a petition of bankruptcy under Section 461 of the Companies Act 1995 seeking the compulsory purchase of their shares by the Company and damages, citing as respondents BFI Limited (the Company's immediate parent), Mr A J Cullinane, Mrs E M Cullinane and the Company. The petition asserts that the respondents allowed the affairs of the Company to be conducted in a manner unfairly prejudicial to the interests of the petitioners.

Were some or all of the allegations made in the petition to be correct, there could be consequential effects on the costs and revenues reported for the period, and on the assets and liabilities shown in the balance sheet at 30 September 1995, and these effects may be significant.

The proceedings relating to this petition are subject to an agreed moratorium.

#### **b. Mr A J Cullinane**

On 8 January 1997 Mr A J Cullinane, a director and minority shareholder of the Company and the lessor of the site from which the Company operates, served what purported to be a forfeiture of the lease for the site. The forfeiture alleges 12 breaches of the lease and consequently Mr Cullinane purported to take possession of the site. On 7 February 1997 an addendum to the original forfeiture document was served, alleging 13 further breaches of the lease. The alleged breaches include allegations relating to the completeness and accuracy of the accounting records.

The Company's solicitors believe that the Company may have committed a breach of the lease, as royalty payments due (on one interpretation of the lease) to Mr Cullinane for the calendar year ended 31 December 1995 were not tendered to him. If a breach has occurred then, in the absence of an amicable agreement with Mr Cullinane, the Company will require a court order granting relief from forfeiture in order to continue trading. The Company therefore began proceedings seeking an injunction and relief from forfeiture. On 31 January 1997 the Company filed a writ and statement of claim seeking, if necessary, relief from forfeiture. On 7 February 1997 Mr Cullinane gave undertakings to the court in lieu of an interlocutory injunction. The Company continues to trade from the site pending resolution of the litigation. On 20 March 1997 Mr Cullinane served a defence and counter claim. The Company's reply and defence to counter claim was served on 10 April 1997.

Were some or all of the allegations made by Mr Cullinane to be correct there could be consequential effects on the costs and revenues reported for the period, and on the assets and liabilities shown in the balance sheet at 30 September 1995, and these effects may be significant.

# WAREHAM BALL CLAY COMPANY LIMITED

## NOTES TO THE ACCOUNTS for the period ended 30 September 1995 (continued)

### 11 LITIGATION AGAINST THE COMPANY (continued)

#### c. Consequences of litigation

Were the court to rule against the Company in either the petition for bankruptcy filed by Messrs A V J Cullinane and D M J Cullinane, or find in favour of Mr A J Cullinane's defence and counter claim, adjustments might need to be made to the financial statements for the year ended 30 September 1995. Moreover, if the Company's lease were subject to forfeiture or significant additional liabilities were to result from the litigation, it is unlikely that the Company would be able to continue as a going concern, in which case the carrying value of the assets and liabilities as shown in the accounts may need to be further adjusted.

The outcome of both legal actions is uncertain. However the directors do not consider that any adjustments need to be made to the financial statements for the year ended 30 September 1995 in respect of allegations regarding the Company's accounting records. Nor, having received advice from the Company's solicitors, do they consider it likely that either the Company's lease will be forfeited or that the Section 461 petition will be successful. Consequently the accounts have been prepared on a going concern basis.

### 12. GOING CONCERN

The company has a deficit of net assets at 30 September 1995 and is therefore dependent on the continuing financial support of other undertakings within the group in order to meet its liabilities as they fall due. The Company's ultimate parent undertaking has indicated that its current intention is to continue to provide this support. The accounts have therefore been prepared on a going concern basis.

### 13. ULTIMATE PARENT COMPANY

The company's ultimate parent company is Browning-Ferris Industries Inc, a company registered in the USA. Consolidated accounts for this company, which is the largest company in which the results of the company are consolidated, may be obtained from Browning-Ferris Building, 757 N Eldridge, PO Box 3151, Houston, Texas 77253.

BFI Acquisitions Limited is the parent company of the smallest group of which the company is a member and for which group accounts are drawn up. Copies of these group accounts can be obtained from the Registrar of Companies, Companies Registration Office, Crown Way, Cardiff CF4 3UZ.