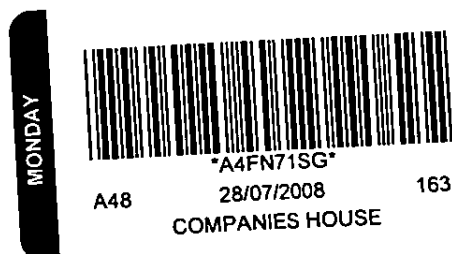


Registered number 2702477

General Automation Limited

**Directors' report and financial
statements**

30 September 2007



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Directors and officials

DIRECTORS

C Winn (Chairman)

D O'Byrne

SECRETARY

A Frost

AUDITORS

Grant Thornton UK LLP

Centre City Tower

7 Hill Street

Birmingham

B5 4UU

REGISTERED OFFICE

Sanderson House

Manor Road

Coventry

CV1 2GF

Directors' report

The directors present their annual report and the audited financial statements for the year ended 30 September 2007

Principal activities

The company did not trade during the year

Directors

The directors at the date of this report are C Winn and D O'Byrne. Both directors served throughout the year.

Statement of directors' responsibilities in respect of the Directors' Report and 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 they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to 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 judgments and 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 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' report (*cont*)

Disclosure of information to auditors

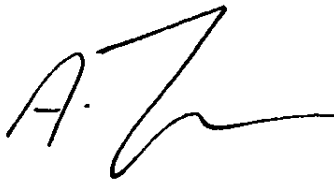
At the date of making this report each of the company's directors, as set out on page 1, confirm the following

- so far as each director is aware, there is no relevant information needed by the company's auditors in connection with preparing their report of which the company's auditors are unaware, and
- each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information needed by the company's auditors in connection with preparing their report and to establish that the company's auditors are aware of that information

Auditors

KPMG Audit Plc resigned as auditors in the year and RSM Robson Rhodes LLP ("Robson Rhodes") were appointed in their place. Robson Rhodes merged its audit practice with that of Grant Thornton UK LLP ("Grant Thornton") with effect from 2 July 2007, with the successor firm being Grant Thornton. Robson Rhodes resigned as auditors on 1 July 2007, creating a casual vacancy which the directors have filled by appointing Grant Thornton.

By order of the board



A Frost
Secretary

22nd July 2008

Report of the independent auditor to the members of General Automation Limited

We have audited the financial statements of General Automation Limited for the year ended 30 September 2007, which comprise the balance sheet, and notes 1 to 7. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. 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

The directors' responsibilities for preparing the Directors' Report and financial statements in accordance with United Kingdom law and Accounting Standards (UK Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, 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 financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Report of the Independent Auditor to the members of General Automation Limited *(continued)*

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with UK Generally Accepted Accounting Practice, of the state of the company's affairs as at 30 September 2007,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Directors' Report is consistent with the financial statements



GRANT THORNTON UK LLP
Registered Auditors and Chartered
Accountants
Birmingham, England

22 July 2008

Balance sheet
at 30 September 2007

	<i>Note</i>	2007 £	2006 £
DEBTORS – amounts owed by group undertakings		<u>86,410</u>	<u>86,410</u>
NET ASSETS		<u>86,410</u>	<u>86,410</u>
CAPITAL AND RESERVES			
Called up share capital	3	133,941	133,941
Profit and loss account	4	<u>(47,531)</u>	<u>(47,531)</u>
SHAREHOLDER'S FUNDS - EQUITY		<u>86,410</u>	<u>86,410</u>

These financial statements were approved by the board of directors on 22 July 2008 and were signed on its behalf by


 C Winn
 Director

Notes

(forming part of the financial statements)

1 Accounting policies

Basis of preparation

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

Cash flow statement

Under the provisions of Financial Reporting Standard Number 1 (revised 1996), the Company has not prepared a cash flow statement because, as a wholly owned subsidiary of Sanderson Group plc, it satisfies the exemption criteria

2 Profit and loss account

The company has not traded during the period and accordingly has made neither a profit nor a loss. Therefore, a profit and loss account, reconciliation of funds, and statement of movements in shareholders' funds, have not been prepared

3 Called up share capital

	<i>Authorised</i>		<i>Allotted, called up & fully paid</i>	
	<i>2007</i>	<i>2006</i>	<i>2007</i>	<i>2006</i>
	£	£	£	£
Ordinary shares of £1 each	150,000	150,000	133,941	133,941

4 Reserves

	<i>Profit and loss account £</i>
At beginning and end of the year	(47,531)

Notes *(continued)*
(forming part of the financial statements)

5 Commitments

No future capital expenditure had been contracted for but not provided for at 30 September 2007 or 30 September 2006

6 Ultimate parent company and parent undertaking of larger group of which the company is a member

The immediate parent undertaking is Sanderson Logistics Limited. The ultimate parent undertaking of the company is Sanderson Group plc. Copies of the parent company accounts are available from Companies House, Crown Way, Maindy, Cardiff.

7 Related party transactions

The company has taken advantage of the exemptions in FRS8 from disclosing transactions with related parties that are part of the Sanderson Group.