
HALMA FINANCING LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015

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HALMA FINANCING LIMITED

COMPANY INFORMATION

DIRECTORS	A J Williams K J Thompson
COMPANY SECRETARY	C T Chesney
REGISTERED NUMBER	05112079
REGISTERED OFFICE	Misbourne Court Rectory Way Amersham Buckinghamshire HP7 0DE
INDEPENDENT AUDITOR	Deloitte LLP Reading United Kingdom

HALMA FINANCING LIMITED

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HALMA FINANCING LIMITED

**DIRECTORS' REPORT
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015**

The directors present their annual report and the audited financial statements for the 52 week period ended 28 March 2015.

RESULTS AND DIVIDENDS

The profit for the 52 week period, after taxation, amounted to \$59,513,297 (2014: \$143,697,973).

The directors have proposed and paid \$59,515,561 dividends in the period (2014: \$143,700,055).

DIRECTORS

The directors who served during the 52 week period and to the date of this report were:

A J Williams
K J Thompson

POST BALANCE SHEET EVENTS

Details of events subsequent to the balance sheet date are contained in note 15.

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

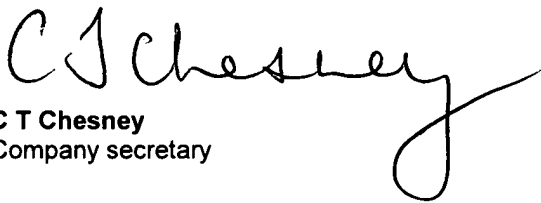
- so far as that director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

AUDITOR

The auditor, Deloitte LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on 24 July 2015 and signed on its behalf.


C T Chesney
Company secretary

HALMA FINANCING LIMITED

STRATEGIC REPORT FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015

INTRODUCTION

The Directors present their Strategic Report for the 52 week period ended 28 March 2015 as follows:

BUSINESS REVIEW

The company acts as an intermediate holding company in the Halma group. The Directors do not use KPIs to monitor the performance of the company and do not feel they are necessary for an understanding of the business. The activity for the year has been as expected by the Directors. The current level of activity is expected to continue.

The current economic conditions continue to create economic uncertainty. The company has net assets and a positive cash balance as set out in the balance sheet. The company is part of the Halma plc group of companies and as such has access to considerable financial resources, including a £360m five-year revolving credit facility held with a core group of well-established banks, of which £220m was undrawn at 28 March 2015. The directors have a high level of confidence that despite the current economic uncertainty the company has the necessary liquid resources to meet its liabilities as they fall due and will be able to sustain its business model, strategy and operations and remain solvent for the foreseeable future. Thus, the directors continue to adopt the going concern basis in preparing the financial statements.

PRINCIPAL RISKS AND UNCERTAINTIES

Investments

The company acts as a holding company of investments. The risk facing the company is the underlying performance of its subsidiary companies. The directors address this by ensuring the subsidiaries have sufficient resources from within the Halma group to be able to continue trading.

This report was approved by the board on 24 July 2015 and signed on its behalf.



K J Thompson
Director

HALMA FINANCING LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015

The directors are responsible for preparing the annual report and the audited 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 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 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.

HALMA FINANCING LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HALMA FINANCING LIMITED

We have audited the financial statements of Halma Financing Limited for the 52 week period ended 28 March 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 1 to 16. 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 auditor

As explained more fully in the Directors' Responsibilities Statement, 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 Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 28 March 2015 and of its profit for the 52 week period 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 matter prescribed by the Companies Act 2006

In our opinion the information given in the Strategic report and the Directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements.

HALMA FINANCING LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HALMA FINANCING LIMITED

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.

Alex Butterworth

Alexander Butterworth ACA (Senior statutory auditor)

for and on behalf of
Deloitte LLP

Chartered Accountants and Statutory Auditor

Reading
United Kingdom

24 July 2015

HALMA FINANCING LIMITED

**PROFIT AND LOSS ACCOUNT
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015**

	Note	52 weeks ended 28 March 2015 \$	52 weeks ended 29 March 2014 \$
Administrative expenses		(2,230)	(1,877)
OPERATING LOSS	2	(2,230)	(1,877)
Income from shares in group undertakings		62,779,457	146,986,395
Interest receivable and similar income		-	3
Interest payable and similar charges	4	(3,263,894)	(3,286,340)
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		59,513,333	143,698,181
Tax on profit on ordinary activities	5	(36)	(208)
PROFIT FOR THE FINANCIAL PERIOD		59,513,297	143,697,973

All amounts relate to continuing operations.

There were no recognised gains and losses for 2015 or 2014 other than those included in the Profit and loss account.

The notes on pages 8 to 17 form part of these financial statements.

HALMA FINANCING LIMITED
REGISTERED NUMBER: 05112079

BALANCE SHEET
AS AT 28 MARCH 2015

	Note	28 March 2015 \$	29 March 2014 \$
FIXED ASSETS			
Investments	6	562,147,024	445,578,497
CURRENT ASSETS			
Debtors: amounts falling due after more than one year	7	116,981	118,162
Debtors: amounts falling due within one year	7	1,351	1,387
Cash at bank		1,974	3,021
		<u>120,306</u>	<u>122,570</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		562,267,330	445,701,067
CREDITORS: amounts falling due after more than one year	8	(67,030,073)	(67,030,073)
NET ASSETS		495,237,257	378,670,994
CAPITAL AND RESERVES			
Called up share capital	10	36,004,482	36,003,029
Share premium account	11	459,142,542	342,575,468
Profit and loss account	11	90,233	92,497
SHAREHOLDER'S FUNDS	12	495,237,257	378,670,994

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 24 July 2015.


A J Williams
 Director


K J Thompson
 Director

HALMA FINANCING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015

1. ACCOUNTING POLICIES

1.1 General information and basis of preparation of financial statements

Halma Financing Limited is a company incorporated in the United Kingdom under the Companies Act 2006. The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards. The principal accounting policies are summarised below. They have all been applied consistently throughout the current and preceding periods.

The company is itself a subsidiary company and is exempt from the requirement to prepare group accounts by virtue of section 400 of the Companies Act 2006. These financial statements therefore present information about the company as an individual undertaking and not about its group.

1.2 Investments

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

1.3 Taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

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.

HALMA FINANCING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015

1. ACCOUNTING POLICIES (continued)

1.4 Foreign currency

In preparing the financial statements, transactions in currencies other than the entity's functional currency (foreign currencies) are recorded at the rates of exchange prevailing on the dates of the transactions. At each balance sheet date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the balance sheet date.

Exchange differences are recognised in the profit and loss account in the period in which they arise except to the extent they relate to movements in the company's investment in overseas companies, in which case they are taken to the statement of total recognised gains and losses.

1.5 Local currency

The company's local currency is the US Dollar (\$) which reflects the primary economic environment in which the company and its direct and indirect subsidiary undertakings operate.

1.6 Going concern

The current economic conditions continue to create economic uncertainty. The company has net assets and a positive cash balance as set out in the balance sheet. The company is part of the Halma plc group of companies and as such has access to considerable financial resources, including a £360m five-year revolving credit facility held with a core group of well-established banks, of which £220m was undrawn at 28 March 2015. The directors have a high level of confidence that despite the current economic uncertainty the company has the necessary liquid resources to meet its liabilities as they fall due and will be able to sustain its business model, strategy and operations and remain solvent for the foreseeable future. Thus, the directors continue to adopt the going concern basis in preparing the financial statements.

2. OPERATING LOSS

The operating loss is stated after charging/(crediting):

	52 weeks ended 28 March 2015 \$	52 weeks ended 29 March 2014 \$
Difference on foreign exchange	424	(577)

The auditor's remuneration charge of \$1,608 (2014: \$1,506) for audit services has been borne by another group company.

HALMA FINANCING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015

3. STAFF COSTS

The company has no employees other than the directors, who did not receive any remuneration (2014: \$nil).

The directors are also directors of other group companies and their remuneration has been borne by those companies. The allocation of the total remuneration that relates to their services to this company is \$nil (2014: \$nil).

4. INTEREST PAYABLE

	52 weeks ended 28 March 2015	52 weeks ended 29 March 2014
	\$	\$
On loans from group undertakings	3,263,894	3,286,340

HALMA FINANCING LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015**

5. TAXATION

	52 weeks ended 28 March 2015 \$	52 weeks ended 29 March 2014 \$
Analysis of tax charge in the 52 week period		
Deferred tax		
Effect of change in future tax rate	-	208
Adjustments in respect of previous periods	<u>36</u>	<u>-</u>
Total deferred tax (see note 9)	<u>36</u>	<u>208</u>
Tax on profit on ordinary activities	<u>36</u>	<u>208</u>

Factors affecting tax charge for the 52 week period

The tax assessed for the 52 week period is lower than (2014 - lower than) the standard rate of corporation tax in the UK of 21% (2014: 23%). The differences are explained below:

	52 weeks ended 28 March 2015 \$	52 weeks ended 29 March 2014 \$
Profit on ordinary activities before tax	<u>59,513,333</u>	<u>143,698,181</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 21% (2014: 23%)	12,497,800	33,050,582
Effects of:		
Non-taxable income	(13,183,686)	(33,806,871)
Group relief	<u>685,886</u>	<u>756,289</u>
Current tax charge for the 52 week period	<u>-</u>	<u>-</u>

The UK corporation tax rate was reduced to 21% from 23% with effect from 1 April 2014. A further reduction in the UK tax rate to 20%, effective from 1 April 2015, was substantively enacted in the UK Finance Act 2013. As the new rate of 20% had been substantively enacted at the balance sheet date any deferred tax balances are recorded at that rate.

HALMA FINANCING LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015

6. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies \$
Cost	
At 30 March 2014	445,578,497
Additions	116,568,527
At 28 March 2015	<u>562,147,024</u>
Net book value	
At 28 March 2015	<u>562,147,024</u>
At 29 March 2014	<u>445,578,497</u>

Subsidiary undertakings

The company owns 100% of the ordinary share capital of Halma Investment Holdings Ltd, a company incorporated in the United Kingdom, and its principal activity is that of a holding company.

Details of additions in the period are contained within note 10 (Share Capital). In the opinion of the directors the value of the company's investment in its subsidiary is not less than the amount at which it is stated in the balance sheet.

HALMA FINANCING LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015**

FIXED ASSET INVESTMENTS (continued)

In addition the company has the following indirectly held subsidiaries. All holdings are of Ordinary shares.

Company Name	Country of incorporation	Percentage Shareholding
Accudynamics, LLC	USA	100%
Accutome, Inc.	USA	100%
Advanced Fire Systems Inc.	USA	100%
Alicat Scientific, Inc.	USA	100%
Apollo America, Inc.	USA	100%
Aquionics, Inc.	USA	100%
Avire Inc. (formerly Janus Elevator Products Inc.)	USA	100%
Avo Photonics, Inc.	USA	100%
Avo Photonics (Canada) Inc.	Canada	100%
B.E.A. Holdings, Inc	USA	100%
B.E.A. Investments, Inc	USA	100%
B.E.A., Inc.	USA	100%
Bio-Chem Fluidics, Inc.	USA	100%
Castell Interlocks, Inc.	USA	100%
Diba Industries, Inc.	USA	100%
Fiberguide Industries, Inc.	USA	100%
Fluid Conservation Systems, Inc.	USA	100%
Keeler Instruments, Inc.	USA	100%
Kirk Key Interlock Company, LLC	USA	100%
Labsphere, Inc.	USA	100%
MicroSurgical Technology, Inc.	USA	100%
Ocean Optics Asia LLC	USA	100%
Ocean Optics, Inc.	USA	100%
Oklahoma Safety Equipment Co, Inc.	USA	100%
Halma Do Brasil – Equipamentos De Segurança Ltda	Brazil	100%
Perma Pure, LLC	USA	100%
Pixelteq, Inc.	USA	100%
Riester USA, LLC	USA	100%
Rohrback Cosasco International Limited	British Vir. Is	100%
Cosasco Middle East (FZE)	UAE	100%
RCS Corrosion Services Sdn. Bhd	Malaysia	100%
Rohrback Cosasco System China Corporation	China	100%
Rohrback Cosasco Systems Pte Ltd	Singapore	100%
Cosasco Canada Ltd	Canada	100%
Rohrback Cosasco Systems Pty Ltd	Australia	100%
Rohrback Cosasco Systems, Inc.	USA	100%
Rohrback Cosasco Systems UK Limited	UK	100%
Rohrback Cosasco Systems LLC	Saudi Arabia	100%
Sensorex Corporation	USA	100%
Smith Flow Control, Inc	USA	100%
SunTech Medical (USA), LLC	USA	100%
SunTech Medical, Inc	USA	100%
Volk Optical Inc.	USA	100%

HALMA FINANCING LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015**

7. DEBTORS

	28 March 2015 \$	<i>29 March 2014 \$</i>
Due after more than one year		
Amounts owed by group undertakings	116,981	<i>118,162</i>
	<u> </u>	<u> </u>
Due within one year		
Deferred tax asset (see note 9)	1,351	<i>1,387</i>
	<u> </u>	<u> </u>

8. CREDITORS:

Amounts falling due after more than one year

	28 March 2015 \$	<i>29 March 2014 \$</i>
Amounts owed to group undertakings	67,030,073	<i>67,030,073</i>
	<u> </u>	<u> </u>

\$67,000,000 of the above balance is due to the company's immediate parent company, Halma Holdings Inc. The entire balance was due to mature on 31 March 2016, however on 2 April 2013 the company settled the entire \$67,000,000 balance owed to Halma Holdings Inc. by issuing a promissory note for \$67,000,000 redeemable in full on 2 April 2018.

The promissory note is subject to interest at the rate of 4.5% above 6 month US Libor payable half-yearly in arrears.

The company has the option to repay the loan, partially or in full, without penalty at any time until the maturity date.

9. DEFERRED TAX ASSET

	28 March 2015 \$	<i>29 March 2014 \$</i>
At beginning of 52 week period	1,387	<i>1,595</i>
Charged for 52 week period (P&L)	(36)	<i>(208)</i>
	<u> </u>	<u> </u>
At end of 52 week period	1,351	<i>1,387</i>
	<u> </u>	<u> </u>

HALMA FINANCING LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015**

9. DEFERRED TAX ASSET (continued)

The deferred tax asset is made up as follows:

	28 March 2015	29 March 2014
	\$	\$
Other timing differences	1,351	1,387
	<u>1,351</u>	<u>1,387</u>

10. SHARE CAPITAL

	28 March 2015	29 March 2014
	\$	\$
Allotted, called up and fully paid		
20,003,039 (2014: 20,002,163) Ordinary shares shares of £1 each	36,004,482	36,003,029
	<u>36,004,482</u>	<u>36,003,029</u>

On 30 May 2014, the company, through its direct subsidiary holding company, acquired Rohrbach Cosasco Systems Inc. (RCS) and associated companies, headquartered in California, USA. RCS also operates in Canada, UK, UAE, Singapore, China, Australia and Texas, USA. An initial cash consideration of \$116,000,000 was paid for the entire share capital of RCS, including \$8,000,000 for the purchase of the cash in the business. An additional \$568,527 was subsequently paid on 25 July 2014 based on the agreed level of working capital and cash on completion of the transaction.

Concurrent with these transactions, the company subscribed for a total of 876 additional shares in its direct subsidiary, Halma Investment Holdings Limited, for total consideration of \$116,568,527.

Also on the same dates the company itself allotted a total of 876 additional ordinary shares to Halma Holdings Inc. for total consideration \$116,568,527.

11. RESERVES

	Share premium account \$	Profit and loss account \$
At 30 March 2014	342,575,468	92,497
Profit for the 52 week period	-	59,513,297
Dividends paid on equity capital	-	(59,515,561)
Premium on shares issued during the 52 week period	116,567,074	-
	<u>459,142,542</u>	<u>90,233</u>
At 28 March 2015	459,142,542	90,233

The premium on shares issued represents the residual value of total consideration received in respect of shares issued of \$116,568,527 less the nominal value of share capital issued of \$1,453.

HALMA FINANCING LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015**

12. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	28 March 2015 \$	29 March 2014 \$
Opening shareholder's funds	378,670,994	251,452,012
Profit for the 52 week period	59,513,297	143,697,973
Dividends (Note 13)	(59,515,561)	(143,700,055)
Shares issued during the 52 week period	1,453	1,443
Share premium on shares issued	116,567,074	127,219,621
	<hr/>	<hr/>
Closing shareholders' funds	495,237,257	378,670,994
	<hr/>	<hr/>

13. DIVIDENDS

	52 weeks ended 28 March 2015 \$	52 weeks ended 29 March 2014 \$
Dividends paid on equity capital	59,515,561	143,700,055
	<hr/>	<hr/>

14. CASH FLOW STATEMENT AND RELATED PARTIES

The company is a wholly owned subsidiary of Halma plc and is included in the consolidated financial statements of Halma plc, which are publically available. Consequently, the company has taken advantage of the exemption from preparing a cash flow statement under the terms of FRS1 (Revised 1996).

The company is also exempt under the terms of FRS8 from disclosing related party transactions with entities that are wholly owned subsidiaries of the Halma group.

15. POST BALANCE SHEET EVENTS

On 19 May 2015, the company, through its indirect subsidiary, acquired the entire membership interest of Value Added Solution, LLC (VAS) for an initial cash consideration of \$5,000,000, adjustable based on closing working capital. Additionally, contingent consideration of up to \$1,500,000 is payable based on performance in the period to 1 October 2016.

Any amounts payable or receivable in relation to the acquisition will be recognised and settled directly by the acquiring subsidiary company.

HALMA FINANCING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 28 MARCH 2015

16. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The immediate parent company is Halma Holdings, Inc a company incorporated in the United States of America. The ultimate parent company and controlling party of Halma Financing Limited and the parent of the largest and smallest group for which consolidated accounts are prepared which includes the company is Halma plc, which is incorporated in England and Wales. The accounts of Halma plc can be obtained from the Company Secretary, Misbourne Court, Rectory Way, Amersham, Buckinghamshire, HP7 0DE.