

COMPANY REGISTRATION NUMBER 5871843

H&F BRIDGE PARTNERSHIP LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

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H&F BRIDGE PARTNERSHIP LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

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H&F BRIDGE PARTNERSHIP LIMITED

OFFICERS AND PROFESSIONAL ADVISERS

The board of directors

C S Mindenhall
S J Greenhalgh
A J Titheridge
R J Amos
N Pallace
K T Andrews

Company secretary

R J Amos

Registered office

Second Floor
26-28 Hammersmith Grove
London
W6 7AW

Independent Auditors

PricewaterhouseCoopers LLP
Chartered Accountants & Registered Auditors
1 Embankment Place
London
WC2N 6RH

Bankers

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

FOR THE YEAR ENDED 31 MARCH 2009

PRINCIPAL ACTIVITIES, BUSINESS REVIEW, RISKS AND FUTURE DEVELOPMENTS

The principal activities of the company are the provision of IT managed services and Business Process Outsourcing to the London Borough of Hammersmith and Fulham. The directors consider the trading in 2009 to be in line with the projections for the early years of this contract.

The principal risks relate to IT managed services contracts where service level agreements are committed to and where there is a financial risk if these services are not met. The Group has a robust review and escalation process to ensure that it continually operates within these agreed service levels and should there be a breach remedial action is taken before any business risk occurs to either the Group or the London Borough of Hammersmith and Fulham.

Given the straightforward nature of the business, the company's directors are of the opinion that analysis using KPIs is not necessary for an understanding of the development, performance or position of the business.

The company's loss for the financial year was £90,000, (2008: £1,174,000), which will be deducted from reserves. The directors do not recommend the payment of a dividend (2008: nil).

The risks of foreign exchange, credit, interest, cash flow and pricing and their potential impact upon the business are controlled by group management on a group basis. Further details of the group's financial risk management policy can be found in the financial statements of the ultimate parent company, Agilisys Group Limited.

The directors who served the company during the year and up to the date of signing the financial statements were as follows:

Appointed 12 December 2008

The directors are responsible for preparing the Annual 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).

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.

H&F BRIDGE PARTNERSHIP LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2009

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE ANNUAL REPORT AND THE FINANCIAL STATEMENTS (continued)

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements 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, in which case there should be supporting assumptions or qualifications as necessary.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records that 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.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- each director has taken all the steps that ought to have been taken as director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985.

INDEPENDENT AUDITOR

The auditors, PricewaterhouseCoopers LLP, have indicated their willingness to continue in office and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

GOING CONCERN

The directors believe that preparing the accounts on the going concern basis is appropriate due to the continued financial support of the ultimate parent company, Agilisys Group Limited. The directors have received confirmation that Agilisys Group Limited intend to support the company for at least one year after these financial statements are signed.

Signed on behalf of the directors



C S Mindenhall

Director

Approved by the directors on 5 October 2009

H&F BRIDGE PARTNERSHIP LIMITED

FOR THE YEAR ENDED 31 MARCH 2009

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF H&F BRIDGE PARTNERSHIP LIMITED

We have audited the financial statements of H&F Bridge Partnership Limited for the year ended 31st March 2009 which comprise the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom 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). This report, including the opinion, has been prepared for and only for the company's members as a body in accordance with Section 235 of the Companies Act 1985 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

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 other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This other information comprises only the information listed on the contents page. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

H&F BRIDGE PARTNERSHIP LIMITED**FOR THE YEAR ENDED 31 MARCH 2009****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
H&F BRIDGE PARTNERSHIP LIMITED (continued)****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.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31st March 2009 and of its loss and cash flows for the year then ended;
- 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.


PricewaterhouseCoopers LLP
Chartered Accountants and Registered Auditors
London

9 October 2009

H&F BRIDGE PARTNERSHIP LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2009

		2009	2008
	Note	£'000	£'000
TURNOVER	2	21,698	15,635
Cost of sales		<u>(18,308)</u>	<u>(13,635)</u>
GROSS PROFIT		3,390	2,000
Administrative expenses		<u>(3,975)</u>	<u>(3,227)</u>
OPERATING LOSS	3	(585)	(1,227)
Interest receivable and similar income	6	<u>23</u>	<u>53</u>
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(562)	(1,174)
Tax credit on loss on ordinary activities	8	<u>472</u>	<u>-</u>
LOSS FOR THE FINANCIAL YEAR	17	<u>(90)</u>	<u>(1,174)</u>

All of the activities of the company are classed as continuing.

The company has no recognised gains or losses other than the loss for the year as set out above and therefore no statement of total recognised gains and losses has been presented.

There is no material difference between the loss on ordinary activities before taxation and the loss for the financial period stated above and their historical cost equivalents.

The notes on pages 9 to 17 form part of these financial statements.

H&F BRIDGE PARTNERSHIP LIMITED**BALANCE SHEET****AS AT 31 MARCH 2009**

	Note	2009 £'000	2008 £'000
CURRENT ASSETS			
Debtors	9	6,241	1,755
Cash at bank and in hand		<u>2,591</u>	<u>2,298</u>
		8,832	4,053
CREDITORS: Amounts falling due within one year	10	<u>(10,045)</u>	<u>(5,772)</u>
		(1,213)	(1,719)
NET CURRENT ASSETS			
CREDITORS: Amounts falling due after more than one year	11	<u>(1,414)</u>	<u>(818)</u>
NET LIABILITIES		<u>(2,627)</u>	<u>(2,537)</u>
CAPITAL AND RESERVES			
Called up share capital	15	1	1
Profit and loss account - deficit	16	<u>(2,628)</u>	<u>(2,538)</u>
EQUITY SHAREHOLDERS' DEFICIT	17	<u>(2,627)</u>	<u>(2,537)</u>

The notes on pages 9 to 17 form part of these financial statements.

These financial statements were approved by the directors on the 5 October 2009 and are signed on their behalf by:



C S MINDENHALL

Director

H&F BRIDGE PARTNERSHIP LIMITED**CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 MARCH 2009****Reconciliation of operating profit to net cash****outflow from operating activities**

		2009	2008
		£'000	£'000
Operating Loss		(585)	(1,227)
Increase in Debtors	9	(4,460)	(736)
Increase in Creditors	10,11	<u>3,572</u>	<u>1,872</u>
		<u>(1,473)</u>	<u>(91)</u>

		2009	2008
		£'000	£'000
Net cash outflow from operating activities		(1,473)	(91)
Net interest received	7	<u>23</u>	<u>53</u>
Net cash inflow from returns on investment and servicing of finance		23	53
Taxation	8	<u>472</u>	<u>-</u>
Decrease in cash in the year before financing		(978)	(38)
Issue of Loans		1,271	-
Increase / (decrease) in cash in the year		<u>293</u>	<u>(38)</u>

Reconciliation of increase / (decrease) in cash to movement in net funds

		2009	2008
		£'000	£'000
(Decrease) / increase in cash in the year		293	(38)
Net funds at 1 April		<u>2,298</u>	<u>2,336</u>
Net funds at 31 March		<u>2,591</u>	<u>2,298</u>

H&F BRIDGE PARTNERSHIP LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2009****1. ACCOUNTING POLICIES****Basis of accounting**

These financial statements are prepared on the going concern basis, under the historical cost convention, and in accordance with the Companies Act 1985 and applicable accounting standards in the United Kingdom. The principal accounting policies, which have been applied consistently throughout the year and the prior period are set out below.

The accounts have been prepared on the going concern basis which is appropriate due to the continued financial support of the ultimate parent company, Agilisys Group Limited. The directors have received confirmation that Agilisys Group Limited intends to support the company for at least one year after these financial statements are signed.

Revenue recognition and contracts in progress

Turnover is measured at the fair value of the fees received or receivable and represents amounts receivable for services provided to third parties in the normal course of business, net of discounts, VAT and other sales related taxes. Turnover from consultancy services, installation and other services is recognised when services have been provided and the right to consideration has been earned. It excludes expenses recharged to clients at nil margin, which are accounted for as a contribution to cost of sales. Turnover from maintenance, support and other yearly contracted services or products is recognised on a pro-rata basis over the contracted period. Turnover for long term repetitive services contracts is recognised evenly over the life of the contract where the services delivered do not change year on year, where the value of services alters in the contract the turnover recognised is adjusted accordingly. The related costs are recognised in the year in which they are incurred. Amounts invoiced but not recognised are accounted for within deferred income. Profits on fixed price contracts are taken in proportion to the cost of work performed on each contract relative to the estimated total cost of completing the contract.

Provision is made for all anticipated contract losses as soon as they are identified. Profits on time and material contracts are recognised in line with the effort expended.

Where the company enters into contracts with multiple elements, where elements are separable, the turnover is allocated to each element based on the relative fair values. Where the amounts are not separable or the fair values are not available the turnovers are recognised evenly over the year that the services are provided.

The gross amount due from customers for contract work is included within trade and other receivables and the gross amount due to suppliers is included with trade and other payables.

Leases

All leases are operating leases and the total costs are charged to the profit and loss account on a straight-line basis over the lease term.

H&F BRIDGE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

1. ACCOUNTING POLICIES (continued)

Pension scheme arrangements

The company participates in a defined benefit scheme on behalf of its employees. The company's involvement with the scheme arises from a contract with its customers involving the TUPE (Transfer of Undertakings (Protection of Employment) Regulations) transfer of staff to the company at the commencement of the customer relationship. The company is only responsible to make the normal contribution during the contract. At the end of these contracts the obligations in relation to the pension scheme ceases and will follow onto the following supplier. As a result the company has accounted for the pension scheme as a defined contribution pension scheme with the contributions to the scheme being charged to the profit and loss account as incurred.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exception:

- Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted on the basis of all the evidence available.

Deferred tax is measured on an undiscounted basis at the average tax rates that are expected to apply in the years in which timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign currency

Monetary assets and liabilities expressed in foreign currencies are translated into sterling at rates of exchange ruling at the date of the balance sheet or at the agreed contractual rate. Transactions in foreign currency are converted to sterling at the rate ruling at the date of the transaction. All differences on exchange are taken to the profit and loss account.

2. TURNOVER

The turnover is attributable to the principal activity of the company and in the opinion of the directors is generated from a single class of business. A geographical analysis of turnover is given below:

	2009 £'000	2008 £'000
United Kingdom	<u>21,698</u>	<u>15,635</u>

H&F BRIDGE PARTNERSHIP LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2009****3. OPERATING LOSS**

Operating loss is stated after charging:

	2009	2008
	£'000	£'000
Operating lease charges:		
Other than plant and machinery	<u>172</u>	<u>120</u>

The audit fee is borne by Agilisys Professional Services Limited for both years.

4. PENSION ARRANGEMENTS

The company accounts for its pension arrangements as a defined contribution pension scheme in which all new employees are invited to participate. The assets of the scheme are held separately from those of the company in an independently administered fund. The unpaid contributions outstanding at the year are £73,000 (2008: £88,000).

	2009	2008
	£'000	£'000
Pension charges	<u>695</u>	<u>693</u>

5. PARTICULARS OF EMPLOYEES

The average monthly number of staff employed by the company excluding directors during the financial year amounted to:

	2009	2008
	£'000	£'000
Management, technical and administrative staff	<u>108</u>	<u>108</u>

The aggregate payroll costs of the above were:

	2009	2008
	£'000	£'000
Wages and salaries	4,805	4,279
Social security costs	396	373
Pension costs (note 4)	<u>695</u>	<u>693</u>
	<u>5,896</u>	<u>5,345</u>

6. DIRECTORS EMOLUMENTS

The directors were paid by Agilisys Professional Services Limited and London Borough of Hammersmith & Fulham in the current financial period. The amount paid is attributable to services to the whole group and cannot be apportioned to their services to the company.

H&F BRIDGE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

7. INTEREST RECEIVABLE AND SIMILAR INCOME

	2009 £'000	2008 £'000
Bank interest receivable	<u>23</u>	<u>53</u>

8. TAX CREDIT ON LOSS ON ORDINARY ACTIVITIES**(a) Analysis of credit in the year**

	2009 £'000	2008 £'000
UK Corporation tax based on the results for the year at 28% (2008: 28%)	<u>(55)</u>	<u>-</u>
Total current tax credit	(55)	-
UK deferred tax :		
Origination and reversal of timing differences	(157)	-
Adjustment in respect of previous period	(260)	-
Total deferred tax credit (note 13)	<u>(417)</u>	<u>-</u>
Tax credit on profit on ordinary activities	<u>(472)</u>	<u>-</u>

(b) Factors affecting current tax charge

	2009 £'000	2008 £'000
Loss on ordinary activities before taxation	<u>(562)</u>	<u>(1,174)</u>
Loss on ordinary activities @ 28%	(157)	(352)
Other timing differences	(4)	(1)
Tax losses not utilised	<u>106</u>	<u>353</u>
Total current tax credit (note 8(a))	<u>(55)</u>	<u>-</u>

(c) Losses carried forward

Losses carried forward	<u>2,491</u>	<u>2,177</u>
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H&F BRIDGE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

9. DEBTORS

	2009	2008
	£'000	£'000
Trade debtors	44	16
Amounts owed by group undertakings	97	135
Deferred tax assets (see note 13)	417	-
Other debtors	1	156
Prepayments and accrued income	<u>5,682</u>	<u>1,448</u>
	<u><u>6,241</u></u>	<u><u>1,755</u></u>

10. CREDITORS: Amounts falling due within one year

	2009	2008
	£'000	£'000
Trade creditors	2,250	697
Amounts owed to group undertakings	735	2,305
Taxation and social security	876	318
Loans	1,271	-
Other creditors	1,171	58
Accruals and deferred income	<u>3,742</u>	<u>2,394</u>
	<u><u>10,045</u></u>	<u><u>5,772</u></u>

11. CREDITORS: Amounts falling due after more than one year

	2009	2008
	£'000	£'000
Amounts owed to group undertakings	1,414	681
Deferred income	<u>-</u>	<u>137</u>
	<u><u>1,414</u></u>	<u><u>818</u></u>

The amounts owed to group undertakings are unsecured, interest free and have no fixed repayment date although those group companies have confirmed that these amounts are not required for repayment before 1 April 2010.

H&F BRIDGE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

12. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2009 the company had annual commitments under non-cancellable operating leases as set out below.

	2009	2008
	£'000	£'000
Operating leases other than land and buildings which expire:		
Within 2 to 5 years	<u>449</u>	<u>162</u>

13. DEFERRED TAXATION

An unrecognised deferred taxation asset consists of the tax effect of timing differences in respect of:

	2009	2009	2008	2008
	Recognised	Unrecognised	Recognised	Unrecognised
	£'000	£'000	£'000	£'000
Unutilised tax losses	<u>417</u>	<u>400</u>	<u>-</u>	<u>668</u>

The directors review the recognition of the deferred taxation asset on an annual basis. With the on-going work on the contract and expected future performance, the directors now believe there is sufficient certainty over the future taxable profits that they can partially recognise the deferred taxation asset.

H&F BRIDGE PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

14. RELATED PARTY TRANSACTIONS

During the year the company incurred the following costs from related parties and the balance due to these parties are stated below:

Related Party	Details	Year ended 31 March 2009 £'000	Amount due to / (from) as at 31 March 2009 £'000	Year ended 31 March 2008 £'000	Amount due to / (from) as at 31 March 2008 £'000
Agilisys Limited	Management fee and Service charge for shared overheads	2,633	1,667	1,279	921
Agilisys Holdings Limited	Payment for tax losses surrendered	-	(56)	-	(98)
Agilisys Professional Services Limited	Consultancy services, seconded staff and management fees	3,155	482	2,294	1,766
Agilisys Technologies and Shared Services Limited	Payment for tax losses surrendered	-	-	-	(37)
Agilisys Contact Services Ltd	Contact centre services	185	-	-	-
Agilisys Managed Services Limited	Seconded employee	-	(41)	-	299
		<u>5,973</u>	<u>2,052</u>	<u>3,573</u>	<u>2,851</u>

The above companies are all 100% subsidiaries of Agilisys Group Ltd the ultimate parent company.

H&F BRIDGE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

15. SHARE CAPITAL**Authorised share capital:**

	2009 £'000	2008 £'000
801 A Ordinary Shares of £1 each	1	1
199 B Ordinary Shares of £1 each	<u>-</u>	<u>-</u>
	<u><u>1</u></u>	<u><u>1</u></u>

Allotted, called up and fully paid:

	2009 £'000	2008 £'000
801 A Ordinary Shares of £1 each	1	1
199 B Ordinary Shares of £1 each	<u>-</u>	<u>-</u>
	<u><u>1</u></u>	<u><u>1</u></u>

16. RECONCILIATION OF MOVEMENTS IN PROFIT & LOSS ACCOUNT

	2009 £'000	2008 £'000
Loss for the financial year	(90)	(1,174)
Opening profit and loss account deficit	<u>(2,538)</u>	<u>(1,364)</u>
Closing profit and loss account deficit	<u><u>(2,628)</u></u>	<u><u>(2,538)</u></u>

17. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2009 £'000	2008 £'000
Loss for the financial year	<u>(90)</u>	<u>(1,174)</u>
Opening shareholders' funds	<u>(2,537)</u>	<u>(1,363)</u>
Closing shareholders' funds	<u><u>(2,627)</u></u>	<u><u>(2,537)</u></u>

H&F BRIDGE PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

18. CONTINGENT LIABILITIES

The company has provided through the normal course of business performance bonds and guarantees.

Beneficiary	Description	2009	2008
		£'000	£'000
London Borough of Hammersmith and Fulham	Performance bond	1,200	1,200
London Borough of Hammersmith and Fulham	Pension bond	340	340
		<u>1,540</u>	<u>1,540</u>

19. IMMEDIATE AND ULTIMATE PARENT COMPANY

The company's immediate parent undertaking is Agilisys Limited.

The ultimate parent undertaking and controlling party at 31 March 2008 was Agilisys Holdings Limited, a company incorporated in England and Wales. On 31 July 2008 100% of the share capital of Agilisys Holdings Limited was sold to Agilisys Group Limited, a newly incorporated Guernsey registered company which is considered the ultimate parent undertaking and controlling party as of this date

The consolidated financial statements of Agilisys Group Limited may be obtained from the registered office at H&F Bridge Partnership Limited, 2nd Floor, 26-28 Hammersmith Grove, Hammersmith, London, W6 7AW.