

**ATLANTIC MIDCO LIMITED**  
Annual Report and Financial Statements  
for the Period from 22 August 2018 to 31 March 2019



# **Atlantic Midco Limited**

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# **Atlantic Midco Limited**

## **Company Information**

<b>Directors</b>	S Pallister K Brown S K Jain D W Muir
<b>Registered office</b>	55 Wells Street London W1T 3PT
<b>Bankers</b>	HSBC Bank plc Wakefield Westgate PO Box 33 66 Westgate Wakefield WF1 1XB
<b>Auditor</b>	MHA Tait Walker Chartered Accountants & Statutory Auditor Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

# **Atlantic Midco Limited**

## **Strategic Report for the Period from 22 August 2018 to 31 March 2019**

The directors present their strategic report for the period from 22 August 2018 to 31 March 2019.

### **Principal activities, trading review and future developments**

The principal activity of the company is as a holding company.

The groups principal activities are as follows:

- The repair, refurbishment, inspection of all types of Electrical Appliance and Technology Products
- The sale and administration of Insurance Products
- The repair, installation and servicing of Central Heating systems
- The sale and development of field service management software
- The sale and installation of renewable technology
- The storage and distribution of spare parts for the Appliance sector

### **Fair review of the business**

The company has been party to various finance transactions during the period and has provided loan notes to both subsidiary and external shareholders. Interest payable and receivable has been accounted for in this respect.

### **Future developments**

It is the company's intention to support the group in its growth.

### **Principal risks and uncertainties**

The directors are not aware of any specific risks or concerns facing the company in the next 12 months.

The primary risks to achieving the groups business strategy have been identified as the maintaining of high-quality services as the business enters periods of rapid growth and geographical expansion.

Approved and authorised by the Board on 20 November 2019 and signed on its behalf by:



.....  
S Pallister  
Director

# **Atlantic Midco Limited**

## **Directors' Report for the Period from 22 August 2018 to 31 March 2019**

The directors present their report and the financial statements for the period from 22 August 2018 to 31 March 2019.

### **Incorporation**

The company was incorporated on 22 August 2018 under the name of Aghoco 1754 Limited. On 17 October 2018 the company changed its name to Atlantic Midco Limited.

### **Directors of the company**

The directors who held office during the period were as follows:

Inhoco Formations Limited (appointed 22 August 2018 and resigned 17 October 2018)

A G Secretarial Limited - Company secretary and director (appointed 22 August 2018 and resigned 17 October 2018)

S Pallister (appointed 13 March 2019)

A C S Bowden (appointed 17 October 2018 and resigned 13 March 2019)

K Brown (appointed 13 March 2019)

R Hart (appointed 22 August 2018 and resigned 17 October 2018)

D B Parker (appointed 17 October 2018 and resigned 13 March 2019)

The following directors were appointed after the period end:

S K Jain - Director (appointed 26 April 2019)

D W Muir - Director (appointed 26 April 2019)

### **Financial instruments**

#### ***Objectives and policies***

The company is that of an intermediary holding company that has issued debt instruments to fund group activities.

#### ***Price risk, credit risk, liquidity risk and cash flow risk***

Cash flow and liquidity risk

Cash flow and liquidity risk is the risk that a company's available cash will not be sufficient to meet its financial obligations. The company sources funds via intercompany borrowings and following group investment this is managed at a group level. This is deemed sufficient to minimise the Company's exposure to cash flow and liquidity risk.

### **Future developments**

No change in the nature of the company is anticipated.

### **Disclosure of information to the auditor**

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

## **Atlantic Midco Limited**

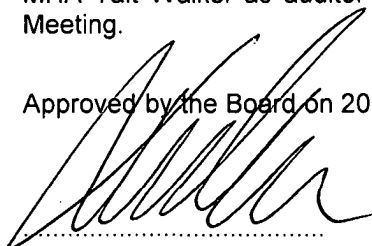
### **Directors' Report for the Period from 22 August 2018 to 31 March 2019 (continued)**

#### **Reappointment of auditor**

MHA Tait Walker were appointed as auditors during the period.

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of MHA Tait Walker as auditor of the company is to be proposed at the forthcoming Annual General Meeting.

Approved by the Board on 20 November 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'K Brown', written over a dotted line.

K Brown  
Director

# **Atlantic Midco Limited**

## **Statement of Directors' Responsibilities**

The directors acknowledge their responsibilities 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). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 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.

# **Atlantic Midco Limited**

## **Independent Auditor's Report to the Members of Atlantic Midco Limited**

### **Opinion**

We have audited the financial statements of Atlantic Midco Limited (the 'company') for the period from 22 August 2018 to 31 March 2019, which comprise the Income Statement, Statement of Financial Position, Statement of Changes in Equity, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2019 and of its results for the 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.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



# **Atlantic Midco Limited**

## **Independent Auditor's Report to the Members of Atlantic Midco Limited (continued)**

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Directors' Report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

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.

### **Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities (set out on page 5), the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Atlantic Midco Limited

### Independent Auditor's Report to the Members of Atlantic Midco Limited (continued)

#### Use of our report

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.



Mark Brunton BSc FCA (Senior Statutory Auditor)  
For and on behalf of MHA Tait Walker  
Chartered Accountants  
Statutory Auditor  
Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

Date: 25.11.2019

MHA Tait Walker is a trading name of Tait Walker LLP.

## Atlantic Midco Limited

### Income Statement for the Period from 22 August 2018 to 31 March 2019

	Note	2019 £
Turnover		-
Operating profit/(loss)		-
Income from shares in group undertakings	3	166,238
Interest payable and similar expenses	4	(166,238)
Profit/(loss) before tax		-
Profit/(loss) for the financial period		-

The above results were derived from continuing operations.

The company has no recognised gains or losses for the period other than the results above.

The notes on pages 12 to 19 form an integral part of these financial statements.

# Atlantic Midco Limited

(Registration number: 11532402)

## Statement of Financial Position as at 31 March 2019

	Note	2019 £
<b>Fixed assets</b>		
Investments	8	1
<b>Current assets</b>		
Debtors	9	26,700,239
<b>Creditors: Amounts falling due within one year</b>	10	<u>(5,727,050)</u>
<b>Net current assets</b>		<u>20,973,189</u>
<b>Total assets less current liabilities</b>		20,973,190
<b>Creditors: Amounts falling due after more than one year</b>	10	<u>(20,973,189)</u>
<b>Net assets</b>		<u><u>1</u></u>
<b>Capital and reserves</b>		
Called up share capital	12	<u>1</u>
<b>Total equity</b>		<u><u>1</u></u>

Approved and authorised by the Board on 20 November 2019 and signed on its behalf by:



.....  
S Pallister  
Director

The notes on pages 12 to 19 form an integral part of these financial statements.

## Atlantic Midco Limited

### Statement of Changes in Equity for the Period from 22 August 2018 to 31 March 2019

	Share capital £	Total £
New share capital subscribed	1	1
At 31 March 2019	1	1

The notes on pages 12 to 19 form an integral part of these financial statements.

# **Atlantic Midco Limited**

## **Notes to the Financial Statements for the Period from 22 August 2018 to 31 March 2019**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is 55 Wells Street, London, W1T 3PT.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost.

These financial statements are prepared in sterling which is the functional currency of the entity.

#### **Summary of disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) Disclosures in respect of each class of share capital have not been presented.
- (b) No cash flow statement has been presented for the company.
- (c) Disclosures in respect of financial instruments have not been presented.
- (d) No disclosure has been given for the aggregate remuneration of key management personnel.

The Company has taken advantage of the exemption available under paragraph 33.1A of FRS 102 and does not disclose related party transactions with members of the same group that are wholly owned.

#### **Name of parent of group**

These financial statements are consolidated in the financial statements of Atlantic Topco Limited.

The financial statements of Atlantic Topco Limited may be obtained from Pacifica House, Rainton Business Park, Houghton Le Spring, Co Durham, DH4 5RA.

#### **Group accounts not prepared**

The entity has taken advantage of the exemption from preparing consolidated financial statements contained in Section 400 of the Companies Act 2006 on the basis that it is a subsidiary undertaking and its immediate parent undertaking is established under the law of an EEA State.

# **Atlantic Midco Limited**

## **Notes to the Financial Statements for the Period from 22 August 2018 to 31 March 2019 (continued)**

### **2 Accounting policies (continued)**

#### **Judgements**

There are considered to be no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies which effect the amounts recognised in the financial statements.

#### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

**Impairment of debtors** - The company makes an estimate of the recoverable value of the trade and other debtors. When assessing impairment of trade and other debtor, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

#### **Business combinations**

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

#### **Investments**

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment. Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

## **Atlantic Midco Limited**

### **Notes to the Financial Statements for the Period from 22 August 2018 to 31 March 2019 (continued)**

#### **2 Accounting policies (continued)**

##### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Income Statement over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

##### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.



## Atlantic Midco Limited

### Notes to the Financial Statements for the Period from 22 August 2018 to 31 March 2019 (continued)

#### 3 Other interest receivable and similar income

	2019
	£
Other finance income	<u>166,238</u>

#### 4 Interest payable and similar expenses

	2019
	£
Interest expense on other finance liabilities	<u>166,238</u>

#### 5 Staff costs

There are no employees of the company.

#### 6 Directors' remuneration

The directors did not receive any emoluments in respect of their services to the company.

#### 7 Auditor's remuneration

The audit fee is borne by its subsidiary company, Pacifica Group Limited.

# Atlantic Midco Limited

## Notes to the Financial Statements for the Period from 22 August 2018 to 31 March 2019 (continued)

### 8 Investments in subsidiaries, joint ventures and associates

	31 March 2019 £
Investments in subsidiaries	<u>1</u>
<b>Subsidiaries</b>	<b>£</b>
<b>Cost or valuation</b>	
At 22 August 2018	-
Additions	<u>1</u>
At 31 March 2019	<u>1</u>
<b>Carrying amount</b>	
At 31 March 2019	<u><u>1</u></u>

During the period the company acquired the entire share capital of Atlantic Bidco Limited.

#### Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held 2019
<b>Subsidiary undertakings</b>			
Atlantic Bidco Limited	55 Wells Street, London, United Kingdom, W1T 3PT	Ordinary	100%
Pacifica Group Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%
UK Warranty Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	90%
Pacifica Appliance Services Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%
Pacifica Home Services Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%

# Atlantic Midco Limited

## Notes to the Financial Statements for the Period from 22 August 2018 to 31 March 2019 (continued)

### 8 Investments in subsidiaries, joint ventures and associates (continued)

Undertaking	Registered office	Holding	Proportion of voting rights and shares held
Key Group Holdings Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%
Pacifica Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%
Fixzone (UK) Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%
Manor Retail Company 2 Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%
Appliance Network Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%
Megan Technical Services Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%
Award Appliances Limited	Pacifica House, Rainton Business Park, Houghton le Spring, DH4 5RA	Ordinary	100%

The principal activity of Atlantic Bidco Limited is a holding company.

The principal activity of Pacifica Group Limited is a holding company.

The principal activity of UK Warranty Limited is electrical appliance warranty administration.

The principal activity of Pacifica Appliance Services Limited is electrical appliance repair services.

The principal activity of Pacifica Home Services Limited is gas installation and repair services.

The principal activity of Key Group Holdings Limited is dormant.

The principal activity of Pacifica Limited is dormant. The company no longer trades.

The principal activity of Fixzone (UK) Limited is dormant. The company no longer trades.

The principal activity of Manor Retail Company 2 Limited is dormant.

The principal activity of Appliance Network Limited is dormant. The company no longer trades.

The principal activity of Megan Technical Services Limited is dormant. The company no longer trades.

The principal activity of Award Appliances Limited is dormant. The company no longer trades.

# Atlantic Midco Limited

## Notes to the Financial Statements for the Period from 22 August 2018 to 31 March 2019 (continued)

### 9 Debtors

	2019 £
Amounts owed by group undertakings	16,534,001
Other debtors	10,012,530
Accrued income	153,708
	<u>26,700,239</u>
Total non current element of loans and receivables	<u>(10,000,000)</u>
	<u>16,700,239</u>

#### Details of non-current trade and other debtors

£10,000,000 of Fixed Rate Unsecured Investor Loan Notes is classified as non current. During the period the company exchanged £100,000,036 £0.01 Fixed Rate Unsecured Investor Loan Notes issued by its subsidiary company and issued equivalent loan notes in this company. The loan notes are redeemable in 2025.

### 10 Creditors

	31 March 2019 £
<b>Due within one year</b>	
Amounts owed to group undertakings	5,560,812
Accrued expenses	166,238
	<u>5,727,050</u>
<b>Due after one year</b>	
Loans and borrowings	11 <u>20,973,189</u>

### 11 Loans and borrowings

	31 March 2019 £
<b>Non-current loans and borrowings</b>	
Other borrowings	<u>20,973,189</u>

Included in the loans and borrowings are the following amounts due after more than five years:

	31 March 2019 £
After more than five years not by instalments	<u>20,973,189</u>

# Atlantic Midco Limited

## Notes to the Financial Statements for the Period from 22 August 2018 to 31 March 2019 (continued)

### 11 Loans and borrowings (continued)

#### Other loans after five years

During the period the company issued 100,000,036 £0.01 Fixed Rate Unsecured Investor Loan Notes redeemable in 2025. During the period the company also issued 10,973,189 £1 Fixed Rate Unsecured Investor Loan Notes redeemable in 2025. Both loans accrue interest at 12.00%.

### 12 Share capital

#### Allotted, called up and fully paid shares

	No.	2019 £
Ordinary shares of £1 each	<u>1</u>	<u>1</u>

### 13 Parent and ultimate parent undertaking

The company's immediate parent is Atlantic Topco Limited, incorporated in England and Wales.

The ultimate controlling party is considered to be Synova Capital Fund III LP (the "Fund"). The shares of which are held by Synova Capital GP 5 Limited on behalf of the Fund. The registered office is 55 Wells Street, London, W1T 3PT.

The parent of the smallest and largest group in which these financial statements are consolidated is Atlantic Topco Limited, incorporated in England and Wales.

The address of Atlantic Topco Limited is:  
55 Wells Street, London, W1T 3PT