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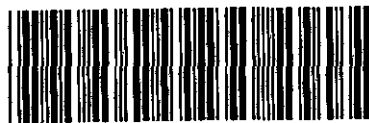
BDF Limited

Report and Financial Statements

For the 11 month period ended

31 December 2007

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BDF Limited

REPORT AND FIANACIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007

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COMPANY INFORMATION

DIRECTORS:	S R Finch D M Embleton K Quinn J E McKerchar
SECRETARY:	N J Horns
REGISTERED OFFICE:	11 Ladywell Avenue Grangestone Girvan Ayrshire KA26 9PL
REGISTERED NUMBER:	SC107761
INDEPENDENT AUDITORS:	PricewaterhouseCoopers LLP Chartered Accountants and Registered Auditors 9 Greyfriars Road Reading Berkshire RG1 1JG

REPORT OF THE DIRECTORS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007

The directors present their report and the audited financial statements of the company for the 11 month period ended 31 December 2007. The comparative figures are for the 12 month period ended 2 February 2007. During the year, the company changed its accounting reference date from 2 February to 31 December.

PRINCIPAL ACTIVITY

The company's principal activity was the manufacture of medical textiles and dental floss.

BUSINESS REVIEW

The results for the year and financial position of the company are as shown in the annexed financial statements. The turnover for 2007 was £7,243,456 (2006 £9,470,514) and the operating loss was £394,916, down from an operating profit of £536,788 in 2006. On 12 June 2007 the entire share capital of an intermediate parent company InHealth Clinical Solutions Limited was acquired by The Sunlight Service Group Limited. On 31 October 2007, the entire trade and assets of BDF Limited were transferred at fair value to The Sunlight Service Group Limited (see note 22).

Discussion of the key indicators used to evaluate the performance of the company and its parent company, in the context of The Davis Service Group Plc (the ultimate parent company) as a whole are provided on page 3 of The Davis Service Group Plc's annual report (which does not form part of this report). In addition, discussion of the principal risks and uncertainties in the context of the group as a whole is provided on pages 10 and 11 of The Davis Service Group Plc's annual report (which does not form part of this report).

DIVIDENDS

No dividends will be distributed for the period ended 31 December 2007 (2006 nil).

DIRECTORS

The directors during the period and up to the date of signing the financial statements were:

J E McKerchar	
A D Charters	(resigned 23 rd May 2008)
K D Loughran	(resigned 12 th June 2007)
J C Moore	(resigned 12 th June 2007)
A Gibson	(resigned 12 th June 2007)
P Whitecross	(resigned 12 th June 2007)
S R Finch	(appointed 12 th June 2007)
D M Embleton	(appointed 12 th June 2007)
K Quinn	(appointed 12 th June 2007)

Under the Companies Act 2006 Second Commencement Order, the directors are exempt from disclosing their interests in the share capital of any group company.

**REPORT OF THE DIRECTORS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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.

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,
- 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.

DISCLOSURE OF INFORMATION TO AUDITORS

The directors who held office as at the date of approval of this report confirm the following:

- So far as they are aware, there is no relevant audit information of which the company's auditors are unaware, and
- Each director has taken all the steps that he/she ought to have taken in his/her duty as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

INDEPENDENT AUDITORS

Following the resignation of KPMG LLP during the year, PricewaterhouseCoopers LLP were appointed auditors of the company to fill the casual vacancy. The board proposes to place a resolution before the annual general meeting to reappoint PricewaterhouseCoopers LLP as auditors for the ensuing year.

By order of the board


N J Hiorns Secretary

Date 22 September 2008

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BDF LIMITED

We have audited the financial statements of BDF Limited for the 11 month period ended 31 December 2007 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses 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 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 the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

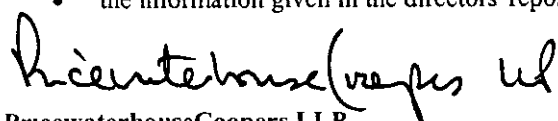
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the 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.

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 31 December 2007 and of its profit for the period 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
Reading

2 October 2008

BDF Limited

PROFIT AND LOSS ACCOUNT FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007

	Notes	11 month period ended 31 December 2007 £	12 month period ended 2 February 2007 £
TURNOVER	2	7,243,456	9,470,514
Cost of sales		<u>(5,863,030)</u>	<u>(7,584,420)</u>
GROSS PROFIT		1,380,426	1,886,094
Distribution costs		(428,934)	(403,776)
Administrative expenses		<u>(1,346,408)</u>	<u>(945,530)</u>
OPERATING (LOSS)/PROFIT	4	(394,916)	536,788
Profit on disposal of business	22	5,439,000	
Interest receivable and similar income	5	542	25,578
Interest payable and similar charges	6	<u>(27,663)</u>	<u>(24,465)</u>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		5,016,963	537,901
Tax credit on profit on ordinary activities	7	<u>139,992</u>	<u>3,920</u>
PROFIT FOR THE FINANCIAL PERIOD/YEAR	16	<u>5,156,955</u>	<u>541,821</u>

The above relate to discontinued operations. On 31st October 2007 the entire trade and assets of the company were transferred to its immediate parent undertaking The Sunlight Service Group Limited.

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

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007

		11 months ended 31 December 2007	12 months ended 2 February 2007
	Notes	£	£
Profit for the financial year	16	5,156,955	541,821
Revaluation gains	16	264,750	
Total recognised gains/losses for the financial period		<u>5,421,705</u>	<u>541,821</u>

BDF Limited

BALANCE SHEET AS AT 31 DECEMBER 2007

	Notes	31 December 2007 £	£	2 February 2007 £	£
FIXED ASSETS:					
Tangible assets	8				1,162,390
CURRENT ASSETS:					
Stocks	9			1,798,421	
Debtors	10	7,918,937		2,491,530	
Cash at bank and in hand				725,667	
			7,918,937		5,015,618
CREDITORS: Amounts falling due within one year	11			(3,569,588)	
NET CURRENT ASSETS:			7,918,937		1,446,030
TOTAL ASSETS LESS CURRENT LIABILITIES.			7,918,937		2,608,420
CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR	12				(19,446)
PROVISION FOR LIABILITIES AND CHARGES	13				(91,742)
NET ASSETS			7,918,937		2,497,232
CAPITAL AND RESERVES:					
Called up share capital	15		62,500		62,500
Profit and loss reserve	16		7,856,437		2,434,732
TOTAL EQUITY SHAREHOLDERS' FUNDS:	17		7,918,937		2,497,232

The financial statements on pages 5 to 17 were approved by the Board of Directors on 22 September 2008 and were signed on its behalf by



D M Embleton Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007

1 ACCOUNTING POLICIES

These financial statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain tangible fixed assets 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 period, are set out below.

Except where specifically stated no significant estimation techniques have been employed in arriving at any of the values disclosed in these financial statements.

Cash flow exemption

The company has taken advantage of the exemption conferred by financial Reporting Standard 1 'Cash Flow Statements (Revised 1996)' not to prepare a cash flow on the grounds that at least 90% of the voting rights in the company are controlled within the group headed by The Davis Service Group Plc and the company is included in the publicly available consolidated financial statements.

Turnover

Turnover represents sales to external customers at invoiced amounts less value added tax or local taxes on sales. Turnover is recognised on dispatch of the goods.

Foreign currency

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Sterling using the contracted rate of exchange ruling at the balance sheet date and the gains or losses on translation are included in the profit and loss account.

Tangible fixed assets and depreciation

Freehold property was revalued by G L Hearn on 17th May 2007 and is stated at valuation. Other fixed assets are stated at cost less accumulated depreciation. Depreciation is provided to write off cost, less estimated residual values, of all fixed assets, with the exception of land, over their expected useful lives. It is calculated at the following rates:

Freehold buildings	2% straight line
Leasehold land and buildings	5% straight line
Plant and machinery	15% to 25% reducing balance
Motor vehicles	25% reducing balance and 25% straight line
Fixtures and fittings	15% reducing balance and 25% straight line

Stocks and WIP

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving stock. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred taxation is provided on a full provision basis, without discounting, on all timing differences which have arisen but not reversed at the balance sheet date. Except where otherwise required by Accounting Standards, no timing differences are recognised in respect of:

- a) property revaluation surpluses where there is no commitment to sell the asset,
- b) gains on sale of assets where those gains have been rolled over into replacement assets, and
- c) deferred tax assets except to the extent that it is more likely than not that they will be recovered.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Leased assets

Assets acquired under finance leases are capitalised and the outstanding future lease obligations are shown in creditors.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged to the profit and loss account represents the contributions payable to the scheme in respect of the accounting period.

Government grants

Grants of a revenue nature are credited to a deferred income account and amortised to the profit and loss account over the expected useful economic lives of the fixed assets to which they relate.

2 SEGMENTAL REPORTING

Turnover is wholly attributable to the principal activity of the company and arises solely within the United Kingdom. In the opinion of the directors, there is only one class of business.

3 STAFF COSTS

Staff costs (including directors) consist of

	11 month period ended 31 December 2007	12 month period ended 2 February 2007
	£	£
Wages and salaries	2,215,194	2,303,855
Social security costs	169,426	224,373
Pension contributions	<u>8,783</u>	<u>12,339</u>
	<u>2,393,403</u>	<u>2,540,567</u>

The average monthly number of employees (including directors) during the period was as follows

	11 month period ended 31 December 2007	12 month period ended 2 February 2007
Administration	21	13
Production, selling and distribution	<u>162</u>	<u>152</u>
	<u>183</u>	<u>165</u>

The directors are all directors of other group companies and receive no emoluments from this company (2006: £nil). No recharge is made to the company in respect of their services and it is not considered practicable to apportion their emoluments between each of the group companies.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

4 OPERATING (LOSS)/PROFIT

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

	11 month period ended 31 December 2007 £	12 month period ended 2 February 2007 £
Depreciation of tangible fixed assets		
Owned	100,465	161,242
Hire purchase	3,969	7,512
Profit on disposal of tangible fixed assets	(6,486)	(12,811)
Auditors' remuneration – audit services	10,888	14,000
Rent receivable	(5,160)	(6,881)
Foreign exchange loss	<u>2,462</u>	<u>18,868</u>

5 INTEREST RECEIVABLE AND SIMILAR INCOME

	11 month period ended 31 December 2007 £	12 month period ended 2 February 2007 £
Bank deposits	<u>542</u>	<u>25,578</u>

6 INTEREST PAYABLE AND SIMILAR CHARGES

	11 month period ended 31 December 2007 £	12 month period ended 2 February 2007 £
On bank loans and overdrafts repayable within five years		90
Loans from group companies	27,663	20,542
On hire purchase contracts		3,833
	<u>27,663</u>	<u>24,465</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

7 TAXATION

Analysis of the tax credit

The tax credit on the profit on ordinary activities for the year was as follows

	11 month period ended 31 December 2007 £	12 month period ended 2 February 2007 £
Current tax		
UK corporation tax on profits for the financial period	(130,037)	
Deferred tax		
Origination and reversal of timing differences (note 13)	(9,955)	(3,920)
	<hr/>	<hr/>
Tax credit on profit on ordinary activities	<u>(139,992)</u>	<u>(3,920)</u>

Factors affecting the tax credit

The tax assessed for the financial period is lower (2006 lower) than the standard rate of corporation tax in the United Kingdom. The difference is explained below

	11 month period ended 31 December 2007 £	12 month period ended 2 February 2006 £
Profit on ordinary activities before taxation	<u>5,016,963</u>	<u>537,901</u>
Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 30% (2006 30%)	1,505,089	161,370
Effects of		
Expenses not deductible for tax purposes	3,847	5,471
Capital allowances for period in excess of depreciation	(7,273)	4,259
Non taxable gain on disposal of business	(1,631,700)	
Group relief	<hr/>	<u>(171,100)</u>
Current tax credit for the financial period	<u>(130,037)</u>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007 (CONTINUED)

8 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Leasehold land and buildings	Plant and machinery	Motor vehicles	Fixtures and fittings	Total
	£	£	£	£	£	£
COST:						
At 3rd February 2007	463 984	115,053	1 675 704	132,031	429 291	2,816,063
Additions	-	-	151 703	62,622	10 030	224,355
Disposal	-	-	(645 229)	(53,766)	-	(698 995)
Transferred to parent undertaking	(728 734)	(115,053)	(1,182 178)	(140 887)	(439,321)	(2 606 173)
Revaluation	264 750	-	-	-	-	264 750
At 31st December 2007	-	-	-	-	-	-
DEPRECIATION:						
At 3rd February 2007	73,549	28 415	1 115 682	105,379	330 648	1 653 673
Provided for the period	6 360	3 969	64 678	9 315	20 112	104 434
Disposals	-	-	(566 940)	(46 252)	-	(613,192)
Transferred to parent undertaking	(79,909)	(32,384)	(613,420)	(68,442)	(350 760)	(1 144 915)
At 31st December 2007	-	-	-	-	-	-
NET BOOK VALUE:						
At 31st December 2007	-	-	-	-	-	-
At 2nd February 2007	390 435	86,638	560 022	26 652	98 643	1 162,390

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

8 TANGIBLE FIXED ASSETS (continued)

The net book value of, and depreciation charge for the period on, tangible fixed assets includes assets held under finance leases as follows

	31 December 2007 £	2 February 2007 £
<i>Net book value</i>		
Plant and machinery		26,488
Motor vehicles		27,648
	<hr/>	<hr/>
		54,136
<i>Depreciation charged</i>		
Plant and machinery	4,406	4,969
Motor vehicles	5,082	2,543
	<hr/>	<hr/>
	9,488	7,512

Included in freehold land and buildings property is freehold land amounting to £nil (2006 £40,000) which is not depreciated

9 STOCKS

	31 December 2007 £	2 February 2007 £
Raw materials and consumables		970,228
Work in progress		69,223
Finished goods and goods for resale		758,970
	<hr/>	<hr/>
		1,798,421

10. DEBTORS

	31 December 2007 £	2 February 2007 £
Trade debtors		1,290,013
Amounts owed by group undertakings	7,918,937	1,149,042
Prepayments and accrued income		52,475
	<hr/>	<hr/>
	7,918,937	2,491,530

Amounts owed by group undertakings are unsecured, interest free and repayable on demand. All other amounts shown under debtors fall due for payment within one year.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

**11 CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	31 December 2007 £	2 February 2006 £
Trade creditors		764,655
Amount due to subsidiary companies		2,406,316
Corporation tax		70
Social security & other taxes		168,107
Obligations under finance lease and hire purchase contracts		17,041
Accruals & deferred income		<u>213,399</u>
		<u><u>3,569,588</u></u>

**12 CREDITORS: AMOUNTS FALLING
DUE AFTER ONE YEAR**

	31 December 2007 £	2 February 2007 £
Obligations under hire purchase contracts		19,446
		<u>19,446</u>

Maturity of debt

	31 December 2007 £	2 February 2006 £
In one year or less, or on demand		17,041
In more than two years but not more than five years		<u>19,446</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

13 PROVISIONS FOR LIABILITIES AND CHARGES

		Deferred taxation £
At 3 February 2007		91,742
Credited to profit and loss account (note 7)		(9,955)
Transferred		(81,787)
At 31 December 2007		<u> </u>
	31 December 2007 £	2 February 2007 £
Accelerated capital allowances		91,742
	<u> </u>	<u> </u>

14. ACCRUALS AND DEFERRED INCOME

	31 December 2007 £	2 February 2007 £
Grant reserve		28,666
Deferred income brought forward		
Released to P&L during the period		(28,666)
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

15 CALLED UP SHARE CAPITAL

Authorised

	31 December 2007 £	2 February 2007 £
Ordinary shares of £1 each	<u>78,125</u>	<u>78,125</u>
<i>Allotted, called up and fully paid</i>		
Ordinary shares of £1 each	<u>£ 62,500</u>	<u>£ 62,500</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

16. RESERVES

	Revaluation reserve £	Profit and loss account £
At 3 February 2007		2,434,732
Profit for the financial period		5,156,955
Property revaluation	264,750	
Reclassification following transfer of trade and assets	(264,750)	264,750
	<hr/>	<hr/>
At 31 December 2007		7,856,437
	<hr/>	<hr/>

17 RECONCILIATION OF MOVEMENTS IN EQUITY SHAREHOLDER'S FUNDS

	31 December 2007 £	2 February 2007 £
Profit for the period	5,156,955	541,821
Revaluation reserve	264,750	
	<hr/>	<hr/>
Net additions to shareholders' funds	5,421,705	541,821
Opening equity shareholder's funds	<u>2,497,232</u>	<u>1,955,411</u>
Closing equity shareholders' funds	<u>7,918,937</u>	<u>2,497,232</u>

18. CONTINGENT LIABILITIES

Grant funding has been received since 2003 from East Ayrshire Council and Scottish Enterprise towards the development of the company's operations in Patna. Both grants were repayable should the terms of the award be breached within the five year period to 2008. The maximum amount repayable was £20,000 and reduces by £20,000 per annum until 2008 when the contingency is removed.

19 PENSIONS

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounts to £8,783 (2006: £12,339). There was no outstanding or prepaid contributions at either the beginning or the end of the financial period.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 31 DECEMBER 2007
(CONTINUED)**

20 ULTIMATE PARENT COMPANY AND CONTROLLING PARTY

At 31 December 2007 the company's ultimate and controlling parent company was The Davis Service Group Plc which is the parent undertaking of the smallest and largest group to consolidate these financial statements

The company's immediate parent company is BDF Healthcare Limited

Copies of the consolidated financial statements of *The Davis Service Group Plc* are available from the registered office of that company at 4 Grosvenor Place, London, SW1X 7DL

21 RELATED PARTY DISCLOSURES

Advantage has been taken of paragraph 3(c) of FRS 8 Related Party Disclosures exemption to disclose inter group transactions and balances as the company is a 90% or more subsidiary of The Davis Service Group Plc, the consolidated financial statements are publicly available and can be obtained from the address above

22. TRANSFER OF TRADE AND ASSETS

On 31 October 2007 the BDF sub group (consisting of BDF Holdings Limited, BDF Healthcare Ltd and BDF Limited) transferred its trade and assets at fair value to The Sunlight Service Group Limited Details of the transfer are included in the financial statements of The Sunlight Service Group Limited