

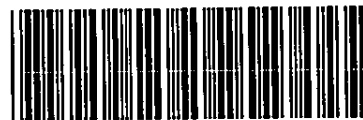
ALS Inspection UK Limited

Directors' report and financial
statements

Year ended 31 March 2013

Registered number 1218386

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Directors' report

The directors present their annual report and the audited financial statements for the year ended 31 March 2013

Principal activities

The Company's registered head office is in Knowsley, United Kingdom where it employs 112 people

The Company's principal activities are the inspection and analysis of metals, minerals and ores

Business review

2012/2013 Financial Year recorded a solid performance for ALS Inspection UK Limited

Post ALS acquisition in 2011, the former Stewart Group operating divisions have been aligned accordingly within the ALS Minerals Division. This has created "focus", allowing the UK Management Team to concentrate upon delivery of strategic plans specifically relating to commercial Inspection and Analytical Services. The global reach of the Inspection business with growth of core activity in Asia, Africa and South America has mitigated against the general recession in European nations.

The company has continued to invest in new technology, instrumentation and equipment in the laboratory facility in order to service growth in sample receipt volumes and maintain competitive analytical turn around times. Sample receipt increased 14% comparative to FY 2011/2012.

Key Performance Indicators:

The Company's KPI's are, in addition to financial performance, measured by the following parameters

- Sample throughput (numbers) in each laboratory
- Sample Turn Around Times (in all laboratory activities)
- Number of re-tests (accuracy)
- Commodity tonnages inspected
- Number of shipments attended

Principal risks and uncertainties

There remains a degree of uncertainty over world economic conditions and especially over general market liquidity. The Directors continue to monitor the position closely.

Results and Dividends

The profit for the year, after taxation, amounted to £4,550,459 (2012 £65,204,184). This includes a profit on disposal of an investment of £nil (2012 £59,097,739). The directors have not paid an interim dividend during the year (2012 £5,025,000). The directors do not recommend the payment of a final dividend (2012 £nil).

Directors

The directors who held office during the period were as follows

G Kilmister
C Walker

All directors benefitted from qualifying third party directors and officers liability insurance in place during the period and at the date of this report.

Directors' report *(continued)*

Environment

The Company recognises the importance of its environmental responsibilities and operates in accordance with Company policies. Initiatives designed to minimise the Company's impact on the environment include the safe disposal of waste arising from operations, in particular that of laboratory waste.

Employees

The Company is committed to providing staff and management training designed to encourage the necessary attitudes and skills to foster good communication and consultation at all levels with a view to informing and involving staff in the progress of the Company and its future. Communication with all employees is conducted through the regular dissemination of relevant information, announcements and meetings with management.

The Company is committed to all aspects of staff training. This is achieved through on the job training and through other local and national training and development initiatives.

Employment of disabled persons

The Company operates an equal rights policy across all its subsidiaries.

Political and charitable contributions

The Company did not make any political donations or incur any political expenditure in the period. The Company made £nil in charitable donations in the period (2012 £550).

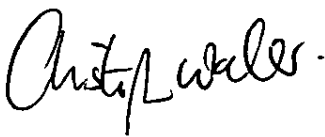
Disclosure of information to auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditor is unaware and each director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Auditor

Pursuant to section 487 of the Companies Act 2006, the auditor will be deemed to be re-appointed and KPMG LLP will therefore continue in office.

By order of the board



C Walker
Director

Caddick Road
Knowsley Business Park
Prescot
Merseyside
L34 9HP

Date 10/09/2013

Statement of directors' responsibilities in respect of the Directors' Report and the financial statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial period. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice)

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 then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



KPMG LLP

8 Princes Parade
Liverpool
L3 1QH

Independent auditor's report to the members of ALS Inspection UK Limited

We have audited the financial statements of ALS Inspection UK Limited for the year ended 31 March 2013, set out on pages 6 to 18. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK 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 set out on page 3, 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 (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

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 31 March 2013 and of its profit for the year then ended,
- have been properly prepared in accordance with UK 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

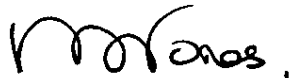
In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Independent auditor's report to the members of ALS Inspection UK Limited
(continued)

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



Hywel Jones (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
8 Princes Parade
Liverpool
L3 1QH

Date **12 September 2013**

Profit and loss account
for the year ended 31 March 2013

	<i>Note</i>	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
Turnover	2	12,984,074	17,190,037
Cost of sales		(6,018,962)	(9,438,439)
Gross profit		6,965,112	7,751,598
Administrative expenses		(3,367,172)	(5,340,384)
Operating profit	4	3,597,940	2,411,214
Profit on disposal of investment	3	-	59,097,739
Income from shares in group undertakings	7	823,778	2,807,058
Other operating expenses		-	(4,076)
Profit on ordinary activities before interest and taxation		4,421,718	64,311,935
Interest receivable and similar income	8	2,094	957,589
Interest payable and similar charges	9	(28)	(18,722)
Profit on ordinary activities before taxation		4,423,784	65,250,802
Tax on profit on ordinary activities	10	126,675	(46,618)
Profit for the financial period	20	4,550,459	65,204,184

There were no recognised gains or losses other than the profit for the period as set out above, therefore no separate statement of gains and losses has been prepared

All turnover and operating profits in both financial periods are derived from continuing operations

The notes on pages 9 to 18 form part of the financial statements

Balance sheet
at 31 March 2013

	<i>Note</i>	31 March 2013	31 March 2012
		£	£
Fixed assets			
Tangible assets	12	1,262,820	1,713,939
Investments	13	3,111,990	3,004,133
		<u>4,374,810</u>	<u>4,718,072</u>
Current assets			
Stocks	14	212,578	260,870
Debtors (including £81,439,472 (2012 £64,999,999) due in more than one year)	15	87,889,579	71,896,867
Cash at bank and in hand		446,648	7,689,806
		<u>88,548,805</u>	<u>79,847,543</u>
Creditors amounts falling due within one year	16	(10,652,768)	(1,329,428)
		<u>77,896,037</u>	<u>78,518,115</u>
Net current assets			
		77,896,037	78,518,115
Total assets less current liabilities		<u>82,270,847</u>	<u>83,236,187</u>
Creditors amounts falling due after more than one year	17	(14,670,195)	(20,148,896)
Provisions for liabilities and charges	18	(2,300)	(39,398)
		<u>67,598,352</u>	<u>63,047,893</u>
Net assets			
		67,598,352	63,047,893
Capital and reserves			
Called up share capital	19	150,000	150,000
Profit and loss account	20	67,448,352	62,897,893
		<u>67,598,352</u>	<u>63,047,893</u>
Shareholders' funds			
		67,598,352	63,047,893

These financial statements were approved by the board of directors on 10/09/2013 and were signed on its behalf by



C Walker
Director

Registered Number 1218386

Reconciliation of movements in shareholders' funds
for year ended 31 March 2013

	<i>Note</i>	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
Profit for the financial period	<i>20</i>	4,550,459	65,204,184
Dividends on shares classified in shareholders' funds	<i>20</i>	-	(5,025,000)
Net increase to shareholders' funds		4,550,459	60,179,184
Opening shareholders' funds		63,047,893	2,868,709
Closing shareholders' funds		67,598,352	63,047,893

The notes on pages 9 to 18 form part of the financial statements

Notes

(forming part of the financial statements)

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements

Basis of preparation

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

The Company is exempt by virtue of s401 of the Companies Act 2006 from the requirement to prepare group financial statements. These financial statements present information about the Company as an individual undertaking and not about its group. The consolidated financial statements of ALS Limited (formerly Campbell Brothers Limited), within which this Company is included, can be obtained from the address included in Note 23.

Under FRS 1 the Company is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the Company in its own published consolidated financial statements.

As the Company is a wholly owned subsidiary of Stewart Holdings Management Limited, the Company has taken advantage of the exemption contained in FRS 8 and has therefore not disclosed transactions or balances with wholly owned subsidiaries which form part of the group.

Going concern

The financial statements have been prepared on the going concern basis which the directors believe to be appropriate for the following reasons. The company's business activities, together with the factors likely to affect its future development, performance and position are set out in the Directors Report on pages 1 to 2.

The company has considerable financial resources together with long-term contracts with a number of customers and suppliers across different geographic areas and industries. As a consequence, the directors believe that the company is well placed to manage its business risks successfully despite the current uncertain economic outlook.

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Tangible fixed assets and depreciation

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Leasehold property	1% - 10% straight line
Plant and machinery	10% straight line
Motor vehicles	25% straight line
Fixtures, fittings and computer equipment	20% - 33% straight line

No depreciation is charged on freehold and long leasehold land.

Investments

Investments in subsidiary undertakings, associates and joint ventures are stated at cost.

Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. For work in progress, goods cost is taken as production cost, which includes an appropriate proportion of attributable overheads.

Notes (continued)

1 Accounting policies (continued)

Taxation

The charge for taxation is based on the profit for the period and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as otherwise required by FRS 19

Foreign currencies

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

Leases

Assets acquired under finance leases are capitalised and the outstanding future lease obligations are shown in creditors. Operating lease rentals are charged to the profit and loss account on a straight line basis over the period of the lease

Post-retirement benefits

The Company operates a defined contribution pension scheme. 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 this scheme in respect of the accounting period

Turnover

Turnover represents the value of services rendered excluding value added tax. Revenue from services rendered is recognised based on the stage of completion

2 Turnover

	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
Sales by geographic area		
Europe	6,175,802	8,971,511
Rest of the world	6,808,272	8,218,526
	<u>12,984,074</u>	<u>17,190,037</u>

The turnover and profit before taxation are attributable to the one principal activity of the company

3 Profit on disposal of investment

In the prior year, the Company disposed of a subsidiary, Eco Tech Limited, to Stewart Investment Group Limited, for consideration of CAD \$4m, resulting in a profit on disposal of £2,446k

Subsequent to the above disposal also in the prior year, the Company disposed of Stewart Investment Group Limited to ALS Canada Limited, for consideration of £65m, resulting in a profit on disposal of £56,652k

Notes (continued)

4 Profit on ordinary activities before taxation

	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
<i>Profit on ordinary activities before taxation is stated after charging/(crediting)</i>		
Amounts receivable by the auditors and their associates in respect of		
-Audit of these financial statements	40,900	43,615
-Other services relating to taxation	12,000	15,225
Depreciation of fixed assets		
-owned	159,018	268,998
Operating lease rentals	36,117	56,344
(Gain)/loss on foreign currencies	(68,706)	45,427
Loss on disposal of fixed assets	1,013	70,455
	<hr/>	<hr/>

5 Remuneration of Directors

The directors did not receive any emoluments during the current or prior financial period in respect of their services to ALS Inspection UK Limited

6 Staff numbers and costs

The average number of persons employed by the Company during the period, analysed by category, was as follows

	Year ended 31 March 2013 Number	15 month period ended 31 March 2012 Number
Operations	90	83
Administration	22	25
	<hr/>	<hr/>
	112	108
	<hr/>	<hr/>

The aggregate payroll costs of these persons were as follows

	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
Wages and salaries	2,736,313	3,272,009
Social Security costs	309,696	320,578
Other pension costs	138,931	161,942
Other Costs	50,028	87,950
	<hr/>	<hr/>
	3,234,968	3,842,479
	<hr/>	<hr/>

Notes (continued)

7 Income from Shares in Group Undertakings

	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
Dividends received from group companies	823,778	2,807,058

8 Interest Receivable and Similar Income

	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
Interest Receivable from group undertakings	2,094	957,589

9 Interest payable and similar charges

	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
Other interest	28	18,722

10 Taxation

Analysis of charge in period

	Year ended 31 March 2013 £		15 month period ended 31 March 2012 £	
<i>UK corporation tax</i>				
Current tax on income for the period	11,107		-	
Adjustments in respect of prior periods	(103,477)		-	
		(92,370)		-
Double taxation relief	(66,027)		-	
		(66,027)		-
<i>Foreign tax</i>				
Current tax on income for the period	68,820		70,583	
		68,820		70,583
Total current tax		(89,577)		70,583
<i>Deferred tax (see note 18)</i>				
Origination and reversal of timing differences	(36,704)		(23,965)	
Impact on deferred tax of change in tax rate	(394)		-	
Total deferred tax		(37,098)		(23,965)
Tax on profit on ordinary activities		(126,675)		46,618

Notes (continued)

10 Taxation (continued)

Factors affecting the tax charge for the current period

The current tax charge for the period is lower (2012: lower) than the standard rate of corporation tax in the UK of 24% (2012: 26.4%). The differences are explained below:

	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
<i>Current tax reconciliation</i>		
Profit on ordinary activities before tax	4,423,784	65,250,802
Current tax at 24% (2012: 26.4%)	1,061,708	17,226,212
<i>Effects of</i>		
Non taxable income/expenses not deductible for tax purposes	(176,957)	(16,314,578)
Difference between capital allowances and depreciation	(34,034)	24,233
Adjustment to tax charge in respect of previous periods	(103,477)	-
Foreign tax paid	(66,027)	(1,072)
Group relief not paid for	(770,790)	(864,212)
Total current tax charge (see above)	(89,577)	70,583

Factors that may affect future current and total tax charges

A reduction in the UK corporation tax rate from 26% to 25% (effective from 1 April 2012) was substantively enacted on 5 July 2011, and further reductions to 24% (effective from 1 April 2012) and 23% (effective from 1 April 2013) were substantively enacted on 26 March 2012 and 3 July 2012 respectively. This will reduce the company's future current tax charge accordingly.

The March 2013 Budget announced that the rate will further reduce to 20% by 2015 in addition to the planned reduction to 21% by 2014 previously announced in the December 2012 Autumn Statement. It has not yet been possible to quantify the full anticipated effect of the announced further 3% rate reduction, although this will further reduce the company's future current tax charge accordingly.

11 Dividends

The aggregate amount of dividends comprises:

	Year ended 31 March 2013 £	15 month period ended 31 March 2012 £
Interim dividends paid in respect of the current period	-	5,025,000

The aggregate amount of dividends proposed and not recognised as liabilities as at the period end is £nil (2012: £nil)

Notes (continued)

12 Tangible fixed assets

	Freehold Land and buildings	Plant and Machinery	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At beginning of period	832,858	2,860,484	971,896	10,700	4,675,938
Additions	1,406	143,186	8,995	-	153,587
Disposals	-	(506,569)	(14,825)	-	(521,394)
At end of period	834,264	2,497,101	966,066	10,700	4,308,131
Depreciation					
At beginning of period	196,901	1,845,358	915,950	3,790	2,961,999
Charge for the period	39,592	92,594	24,157	2,675	159,018
Released on disposal	-	(75,122)	(584)	-	(75,705)
At end of period	236,493	1,862,830	939,523	6,465	3,045,311
Net book value					
At end of period	597,771	634,271	26,543	4,235	1,262,820
At beginning of period	635,957	1,015,126	55,946	6,910	1,713,939

Notes (continued)

13 Fixed asset investments

	Shares in group undertakings £
Cost and net book value	
At beginning of period	3,004,133
Additions	107,857
Disposals	-
	<hr/>
At end of period	3,111,990
	<hr/>

During the period the share capital in Stewart Geo Chemical and Assay LLC was increased by £107,857, being the nominal value of the shares, with the other party in the joint venture also increasing their shares and so the percentage held remained at 50%

The principal companies in which the company's interest at the period end is more than 20% are as follows

Subsidiaries	Country of incorporation	Shareholders	Percentage held of ordinary shares
The key subsidiaries of the company are			
OMAC Laboratories Limited	Republic of Ireland	ALS Inspection UK Limited	100%
Beldutch Holdings BV	Holland	ALS Inspection UK Limited	100%
Stewart Assay and Environmental Laboratories-LLC	Kyrgyzstan	ALS Inspection UK Limited	63.5%
Stewart Mongolia LLC	Mongolia	ALS Inspection UK Limited	70%
Alex Stewart Group Employee Share Scheme Limited	United Kingdom	ALS Inspection UK Limited	100%
ALS Inspection Netherlands BV	Holland	Beldutch Holdings BV	100%
ALS Inspection Deutschland GMBH	Germany	Beldutch Holdings BV	100%
ALS Inspection Belgium NV	Belgium	Beldutch Holdings BV	100%
Stewart Inspections and Analysis (Pty) Limited	South Africa	Stewart Group Assayers Limited	100%
Alex Stewart De Mexico SA DE CV	Mexico	ALS Inspection UK Limited	100%
Stewart Group Assayers Limited	United Kingdom	ALS Inspection UK Limited	100%
Kazakhstan Analytical Laboratories LLC	Kazakhstan	ALS Inspection UK Limited	100%
Alex Stewart Tes Bretby BV	Holland	Stewart Group Assayers Limited	100%
Joint Ventures	Country of incorporation	Shareholders	Percentage held of ordinary shares
Stewart Geo Chemical and Assay LLC	Russia	ALS Inspection UK Limited	50%

The principal activity of all companies above is assaying, inspection and the provision of geo-analytical services to the mining and exploration industry

Notes (continued)

14 Stocks

	2013 £	2012 £
Raw materials and consumables	212,578	260,870

15 Debtors: amounts falling due within one year

	2013 £	2012 £
Trade debtors	2,141,485	2,092,665
Amounts owed by group undertakings	85,036,963	69,096,739
Prepayments and accrued income	250,713	457,353
Corporation tax	441,720	234,651
Other taxation and social security	18,698	15,459
Deferred tax asset (see note 18)	-	-
	87,889,579	71,896,867

Amounts owed by group undertakings include intercompany debtors of £81,439,472 (2012 £64,999,999) due after more than one year

16 Creditors: amounts falling due within one year

	2013 £	2012 £
Bank loans and overdrafts	9,000,000	-
Trade creditors	1,159,753	758,881
Amounts owed to group undertakings	34,661	216,411
Other taxation and social security	66,595	61,820
Accruals and deferred income	391,759	292,316
	10,652,768	1,329,428

The £9,000,000 bank loan is part of a group facility. There is no security over the assets of the company.

17 Creditors: amounts falling due after more than one year

	2013 £	2012 £
Amounts owed to group undertakings	14,670,195	20,148,896

Notes (continued)

17 Creditors: amounts falling due after more than one year (continued)

Analysis of debt

	2013 £	2012 £
In more than one year, but not more than two years	14,670,195	20,148,896

The debt held by the Company is not secured

18 Deferred Taxation

	Deferred taxation £
At beginning of period	39,398
Current period movement	(37,098)
At end of period	2,300

The elements of deferred taxation are as follows

	2013 £	2012 £
Difference between capital allowances and depreciation	2,300	39,398

19 Called up share capital

	2013 £	2012 £
<i>Allotted, called up and fully paid</i>		
Equity 150,000 ordinary shares of £1 each	150,000	150,000

20 Reserves

	Profit and loss account £
At beginning of period	62,897,893
Profit for the period	4,550,549
At end of period	67,448,352

Notes (continued)

21 Commitments

There were capital commitments at the end of the financial period for which no provision has been made of £46,606 (2012 £14 326)

Annual commitments under non-cancellable operating leases are as follows

	Land and buildings 2013 £	Other 2013 £	Land and Buildings 2012 £	Other 2012 £
Which expire				
Within one year	-	1,861	-	7,837
In the second to fifth years inclusive	-	26,448	-	22,998
Over five years	19,000	-	19,000	-
	<u>19,000</u>	<u>28,309</u>	<u>19,000</u>	<u>30,835</u>

22 Pension costs

Defined contribution pension scheme

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 amounted to £161,263 (2012 £161 942)

There were no outstanding or prepaid contributions at either the beginning or end of the financial period

23 Immediate and ultimate parent company

The immediate parent company is Stewart Holdings Management Limited, a company incorporated in the United Kingdom

The company's ultimate parent and controlling party is ALS Limited (formerly Campbell Brothers Limited), a company incorporated in Australia

The largest and smallest group in which the results of the Company are consolidated is that headed by ALS Limited (formerly Campbell Brothers Limited). The consolidated financial statements of this group for the year ended 31 March 2013 can be accessed from the company's website at www.alsglobal.com

Detailed instructions on automatically populating the audit misstatements from the Tracker are provided in the "Instructions" tab

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