

Registered Number. 2630920

VIRIDOR WASTE (BRISTOL) LIMITED

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2010**

TUESDAY



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26/10/2010
COMPANIES HOUSE

VIRIDOR WASTE (BRISTOL) LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2010

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VIRIDOR WASTE (BRISTOL) LIMITED

DIRECTORS' REPORT

The Directors present their report and financial statements for the year ended 31 March 2010

PRINCIPAL ACTIVITIES

During the year ended 31 March 2010 the Company did not trade and incurred neither profit nor loss (2009 £97,000 loss)

BUSINESS REVIEW

Dividends and reserves

The Directors do not recommend the payment of a final dividend for the year ended 31 March 2010 (2009 nil)

The accumulated deficit at 31 March 2010 stands at £558,000, (2009 £558,000)

Principal risks and uncertainties

As the Company has ceased trading its principal risks arise only from unforeseen claims

PARENT COMPANY

The Company is a wholly owned subsidiary of Viridor Waste (Bristol Holdings) Limited, itself a wholly owned subsidiary of Viridor Waste Management Limited a wholly owned subsidiary of Viridor Waste Limited. Its ultimate parent undertaking is Pennon Group Plc

DIRECTORS

The Directors who served on the Board during the year and up to the date of signing the financial statements were

M Hellings
D B Robertson
B S Hurley

DIRECTORS' RESPONSIBILITIES STATEMENT

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 International Financial Reporting Standards (IFRS) as adopted by the European Union. 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 the year.

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 that the financial statements comply with IFRS as adopted by the European Union, 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.

VIRIDOR WASTE (BRISTOL) LIMITED

DIRECTORS' REPORT (Continued)

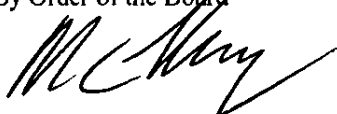
AUDITORS

In accordance with the Companies Act 1985 (Audit Exemption) (Amendment) Regulations 2000, the Company, as a dormant company and entitled to certain exemptions conferred by the Companies Act 2006, is exempt from audit

ANNUAL GENERAL MEETING

Pursuant to the changes introduced in the Companies Act 2006, the company does not intend to hold an Annual General Meeting

By Order of the Board



M L HEELEY
Secretary

22/10/2010

VIRIDOR WASTE (BRISTOL) LIMITED

Income statement for the year ended 31 March 2010

| | Notes | 2010 £000 | 2009 £000 |
|--|-------|--------------|--------------|
| Revenue | 3 | - | 7,306 |
| Operating costs | 4 | | |
| Manpower costs | | - | (1,047) |
| Raw materials and consumables used | | - | (744) |
| Depreciation | | - | (385) |
| Other operating expenses | | - | (5,046) |
| Operating profit | | - | 84 |
| Finance income | 5 | - | 12 |
| Finance costs | 5 | - | (12) |
| Profit before tax | | - | 84 |
| Taxation | 6 | - | (181) |
| Loss for the year | | - | (97) |
| Loss attributable to equity shareholders | | - | (97) |

Statement of comprehensive income for the year ended 31 March 2010

| | 2010 £000 | 2009 £000 |
|--|--------------|--------------|
| Comprehensive loss attributable to equity shareholders | - | (97) |

The notes on pages 7 to 14 form part of these financial statements

VIRIDOR WASTE (BRISTOL) LIMITED

Balance sheet at 31 March 2010

| | Notes | 2010 £000 | 2009 £000 |
|--------------------------------------|-------|--------------|--------------|
| Assets | | | |
| Non-current assets | | | |
| Property, plant and equipment | 9 | - | - |
| Investment in subsidiary undertaking | 10 | - | - |
| | | <u>-</u> | <u>-</u> |
| Current assets | | | |
| Trade and other receivables | 12 | <u>1,489</u> | <u>1,489</u> |
| Net assets | | <u>1,489</u> | <u>1,489</u> |
| Shareholders' equity | | | |
| Share capital | 14 | 2,047 | 2,047 |
| Accumulated losses | 15 | (558) | (558) |
| Total shareholders' equity | | <u>1,489</u> | <u>1,489</u> |

The notes on pages 7 to 14 form part of these financial statements

- (a) For the year ended 31 March 2010 the Company was entitled to the exemption under Section 480 of the Companies Act 2006
- (b) Members have not required the Company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006
- (c) The Directors acknowledge their responsibilities for
 - (i) ensuring the Company keeps accounting records as required by legislation, and
 - (ii) the preparation of accounts that give a true and fair view of the state of affairs of the Company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the Company

The financial statements on pages 3 to 14 were approved by the Board of Directors and authorised for issue on 22 October 2010 and were signed on its behalf by


D B ROBERTSON
Director

Registered number 2630920

VIRIDOR WASTE (BRISTOL) LIMITED

Statement of changes in equity for the year ended 31 March 2010

| | Share capital £000 | Accumulated losses £000 | Total equity £000 |
|---|--------------------------|-------------------------------|-------------------------|
| As at 1 April 2008 | 2,047 | (461) | 1,586 |
| Loss for the year | - | (97) | (97) |
| Total comprehensive loss for the year | - | (97) | (97) |
| <i>Transactions with owners</i> | | | |
| Dividends paid | - | - | - |
| As at 31 March 2009 | 2,047 | (558) | 1,489 |
| Profit for the year | - | - | - |
| Total comprehensive profit for the year | - | - | - |
| <i>Transactions with owners</i> | | | |
| Dividends paid | - | - | - |
| As at 31 March 2010 | 2,047 | (558) | 1,489 |

The notes on pages 7 to 14 form part of these financial statements

VIRIDOR WASTE (BRISTOL) LIMITED

Cash flow statement for the year ended 31 March 2010

| | Notes | 2010 £000 | 2009 £000 |
|---|-------|--------------|--------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 16 | - | 633 |
| Interest paid | | - | (12) |
| Tax paid | | - | (110) |
| Net cash generated from operating activities | | - | 511 |
| Cash flows from investing activities | | | |
| Interest received | | - | 14 |
| Purchase of property, plant and equipment | | - | (690) |
| Proceeds from sale of property, plant and equipment | | - | 14 |
| Net cash used in investing activities | | - | (662) |
| Cash flows from financing activities | | | |
| Repayment of borrowings | | - | (596) |
| Finance lease drawdowns | | - | 304 |
| Finance lease principal repayments | | - | (73) |
| Net cash outflow from financing activities | | - | (365) |
| Net decrease in cash and cash equivalents | | - | (516) |
| Cash and cash equivalents at beginning of the year | | - | 516 |
| Cash and cash equivalents at end of the year | | - | - |

All operations were discontinued in 2009 on transfer of trade

The notes on pages 7 to 14 form part of these financial statements

VIRIDOR WASTE (BRISTOL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

1 General information

Viridor Waste (Bristol) Limited is a company registered in the United Kingdom under the Companies Act 2006. The address of the registered office is Peninsula House, Rydon Lane, Exeter, EX2 7HR. The nature of the Company's operations and its principal activities are set out in the Directors' report on pages 1 and 2.

2 Principal accounting policies

The principal accounting policies adopted 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.

(a) Basis of preparation

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and International Financial Reporting Interpretations Committee (IFRIC) interpretations as adopted by the European Union, with those parts of the Companies Act 2006 applicable to companies reporting under IFRS. A summary of the principal accounting policies is set out below, together with an explanation where changes have been made to previous policies on the adoption of new accounting standards in the year.

The following revised standard, amended standard, new standard and interpretation of existing standard have been adopted as of 1 April 2009 and are relevant to the Company:

IAS 1 "Presentation of financial statements" (revised)

The revised standard requires non-owner changes in equity to be presented separately from owner changes in equity. The Company has elected to present two statements, an income statement and a statement of comprehensive income.

IFRS 7 "Financial Instruments: Disclosures" (amendment)

The amended standard requires the classification of fair value measurements using a fair value hierarchy which reflects the significance of the inputs used in making the measurement. As the Company holds no derivative financial instruments, the adoption of this standard has no impact on the financial statements.

IFRS 8 "Operating segments"

The adoption of this standard has not required any change in the financial statements as the company reports as a single segment.

The following revised standards, amended standards and interpretations, which are mandatory for the first time in the financial year beginning 1 April 2009, are relevant to the Company but have no material impact:

IAS 23 "Borrowing costs" (revised)

IFRS 2 "Share-based payment" (amendment)

IAS 32 "Financial instruments: presentation" (amendment) and consequential amendments to IAS 1 "Presentation of financial statements"

Improvements to IFRSs 2008

IAS 39 "Financial instruments: recognition and measurement" (amendment)

IAS 39 "Financial instruments: recognition and measurement" (amendment) and consequential amendments to IFRS 7 "Financial instruments: disclosures"

IFRIC 9 & IAS 39 "Reassessment of embedded derivatives" amendments to IFRIC 9 and IAS 39 regarding embedded derivatives"

IFRIC 12 "Service concession arrangements"

VIRIDOR WASTE (BRISTOL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 Principal accounting policies (continued)

(a) Basis of preparation (continued)

IFRIC 14 "IAS 19 – the limit on a defined benefit asset, minimum funding requirements and their interaction"

The application of this interpretation restricts the circumstances under which a defined benefit scheme asset (surplus) may be recognised. As the Company participates in a defined benefit operated by the ultimate parent, Pennon Group Plc, the standard is applicable. However the directors do not consider there to be a material impact on the financial statements of the company due to the significant proportion of the scheme assets and liabilities being attributed to Viridor Waste Management Limited, where the required disclosures have been made.

At the date of approval of these financial statements the following revised standards, amended standards and interpretations, which have not been applied in these financial statements, were in issue, but not yet effective

IAS 27 "Consolidated and separate financial statements" (revised)

IFRS 3 "Business combinations" (revised)

Improvements to IFRSs 2009

IFRS 2 "Share-based payment" (amendment)

IFRS 1 "First-time adoption of IFRS" (revised)

IAS 32 "Financial instruments presentation"

IFRS 9 "Financial instruments"

IAS 24 "Related party disclosures"

IFRS 1 "First-time adoption of IFRS" (amendment)

IFRIC 14 "Prepayments a minimum funding requirement"

IFRIC 15 "Agreements for the construction of real estate"

IFRIC 16 "Hedges of a net investment in a foreign operation"

IFRIC 17 "Distribution of non-cash assets to owners"

IFRIC 18 "Transfers of assets from customers"

IFRIC 19 "Extinguishing financial liabilities with equity instruments"

The presentational impact of these standards and interpretations is being assessed. The Directors expect that the adoption of these standards and interpretations will have no material impact on the financial statements of the Company.

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions which affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best assessment of the amounts, actual events or actions and results may ultimately differ from those estimates.

(b) Basis of consolidation

The Company is exempt under the provisions of Section 400 of the Companies Act 2006 from the requirement to produce group financial statements as it is a wholly owned subsidiary of Viridor Limited which is registered in the European Economic Area and which itself produces consolidated financial statements. Accordingly the financial statements are presented for the Company as an individual undertaking. Group financial statements are included in the Annual Report of Pennon Group Plc which is available from Peninsula House, Rydon Lane, Exeter, EX2 7HR.

VIRIDOR WASTE (BRISTOL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 Principal accounting policies (continued)

(c) Revenue recognition

Revenue represents the fair value of consideration receivable, excluding value added tax, trade discounts and, in the ordinary course of business for goods and services provided

Revenue is recognised once the service or goods have been provided to the customer

Interest income is recognised on a time-apportioned basis using the effective interest method

(d) Segmental reporting

The Company operated within a single segment, comprising the collection, recycling and disposal of waste and the provision of waste management services under contract

(e) Property, plant and equipment

Property, plant and equipment are included at cost less accumulated depreciation

Freehold land is not depreciated Other assets are depreciated evenly over their estimated economic lives to their residual value, which are principally as follows

| | |
|--|---------------|
| Freehold buildings | 30 - 50 years |
| Fixed and mobile plant, vehicles and computers | 3 - 15 years |

The cost of assets includes directly attributable labour and overhead costs which are incremental to the Company Borrowing costs that are directly attributable to the construction of a qualifying asset (an asset which necessarily takes a substantial period of time to be prepared for its intended use) are capitalised as part of the asset

Asset lives and residual values are reviewed annually

(f) Financial assets and liabilities and derivatives

The Company classifies its financial instruments in the following categories

Trade receivables

Trade receivables do not carry any interest and are recognised initially at fair value and subsequently at amortised cost using the effective interest method, less provision for impairment A provision for impairment of trade receivables 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

The Company does not use derivative financial instruments

(g) Share capital

Ordinary shares are classified as equity

(h) Employee benefits

i) *Pension obligations*

The Company participates in both a defined benefit and a defined contribution scheme operated by the ultimate parent, Pennon Group Plc Costs of the schemes are included in the employment cost recharge from Viridor Waste Management Limited as all employees are contracted to that company

The directors consider it appropriate to account for the defined benefit scheme as a defined contribution scheme The directors do not consider there to be a material impact on the financial statements of the Company due to the significant proportion of the scheme assets and liabilities being attributed to Viridor Waste Management Limited, where the required disclosures have been made

ii) *Share-based payment*

Pennon Group Plc operates a number of equity settled, share based payment plans for its employees Costs of the schemes are not recharged to the Company by Viridor Waste Management Limited with whom all employees are contracted Required disclosures have been made within the accounts of Viridor Waste Management Limited

VIRIDOR WASTE (BRISTOL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 Segmental reporting

The Company operated solely within the UK in one class of business up to cessation of trade in November 2008

4 Operating costs

| | 2010 £000 | 2009 £000 |
|---|--------------|--------------|
| Manpower costs (note 7) | - | 1,047 |
| Raw materials and consumables | - | 744 |
| Other operating expenses: | | |
| Profit on disposal of property, plant and equipment | - | (11) |
| Operating lease rentals payable | | |
| - Plant and machinery | - | 28 |
| - Other hire charges | - | 37 |
| Power | - | 23 |
| Rates | - | 38 |
| Hired and contracted services | - | 4,693 |
| Other external charges | - | 238 |
| | - | 5,046 |
| Depreciation of property, plant and equipment | | |
| - Owned assets | - | 208 |
| - Leased assets and hire purchase agreements | - | 177 |
| | - | 385 |
| Fees payable to the Company's auditors for the audit of the Company's accounts in the year were | - | 2 |

5 Net finance income

| | 2010 £000 | 2009 £000 |
|---|--------------|--------------|
| Finance income | | |
| Bank interest | - | 12 |
| Finance costs | | |
| Interest element of finance lease rentals | - | (12) |
| Net finance income | - | - |

6 Taxation

| | 2010 £000 | 2009 £000 |
|-----------------------------------|--------------|--------------|
| Analysis of charge in year | | |
| UK corporation tax | - | 56 |
| Deferred tax (note 13) | - | 125 |
| | - | 181 |

UK Corporation tax is calculated at 28% (2009 28%) of the estimated assessable profit for the year. The tax for the year differs from the theoretical amount that would arise using the standard rate of corporation tax in the UK (28%) (2009 28%). The differences are explained below

VIRIDOR WASTE (BRISTOL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 Taxation (continued)

| | 2010 £000 | 2009 £000 |
|--|--------------|--------------|
| Profit before tax | - | 84 |
| Profit before tax multiplied by standard rate of corporation tax in the UK of 28% (2009 28%) | - | 24 |
| Effects of | | |
| Expenses not deductible for tax purposes | - | 9 |
| Adjustments to tax charge in respect of prior year | - | (2) |
| The abolition of Industrial Buildings Allowance | - | 150 |
| Tax charge for year | - | 181 |

The average applicable tax rate for the year was nil (2009 215%)

7 Employment costs

The Company has no employees. Formerly, services provided by the Company were undertaken by employees of Viridor Waste Management Limited, a fellow subsidiary undertaking of Viridor Waste Limited. Viridor Waste Management Limited charged a service fee to the Company including the amounts recorded below for 59 employees who worked predominantly for the Company until transfer of trade in November 2008.

| | 2010 £000 | 2009 £000 |
|----------------------------------|--------------|--------------|
| <i>Employment costs comprise</i> | | |
| Wages and salaries | - | 928 |
| Social security costs | - | 96 |
| Pension costs | - | 23 |
| Total employment costs | - | 1,047 |

Details of Directors' emoluments are set out in note 8. There are no personnel other than Directors, who as key management exercise authority and responsibility for planning, directing and controlling the activities of the Group.

8 Directors' emoluments

| | 2010 £000 | 2009 £000 |
|--|--------------|--------------|
| Total emoluments in respect of services to the Company | - | 12 |

The Company incurred no direct charge for Directors' emoluments but received a proportion of the employment costs of the Directors as a management charge from Viridor Waste Management Limited. Total emoluments of the Directors are disclosed in the accounts of Viridor Waste Management Limited.

VIRIDOR WASTE (BRISTOL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 Property, plant and equipment

| | Freehold land and buildings £000 | Fixed and mobile plant, vehicles and computers £000 | Assets under construction £000 | Total £000 |
|-----------------------|---|---|--------------------------------------|---------------|
| Cost : | | | | |
| At 1 April 2008 | 875 | 7,271 | 3 | 8,149 |
| Additions | - | 690 | - | 690 |
| Transfers | - | 3 | (3) | - |
| Disposals | (875) | (7,964) | - | (8,839) |
| At 31 March 2009 | - | - | - | - |
| At 31 March 2010 | - | - | - | - |
| Depreciation : | | | | |
| At 1 April 2008 | - | 4,087 | - | 4,087 |
| Charge for year | - | 385 | - | 385 |
| Disposals | - | (4,472) | - | (4,472) |
| At 31 March 2009 | - | - | - | - |
| At 31 March 2010 | - | - | - | - |
| Net book value | | | | |
| At 31 March 2009 | - | - | - | - |
| At 31 March 2010 | - | - | - | - |

10 Investment in subsidiary undertaking

| | Shares £000 |
|----------------------------------|----------------|
| Cost: | |
| At 1 April 2009 | _____ |
| At 31 March 2010 | _____ |
| Provision for impairment: | |
| At 1 April 2009 | _____ |
| At 31 March 2010 | _____ |
| Net book value: | |
| At 1 April 2009 | _____ |
| At 31 March 2010 | _____ |

The Company holds the entire issued share capital of City Reclamation Limited, a dormant company registered in England. Full provision has been made against the carrying value of the investment.

VIRIDOR WASTE (BRISTOL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 Financial instruments by category

| | Note | Loans and receivables £000 | Amortised cost Trade receivables and trade payables £000 | Total £000 |
|-----------------------------|------|----------------------------------|---|---------------|
| 31 March 2010 | | | | |
| Financial assets | | | | |
| Trade and other receivables | 12 | - | 1,489 | 1,489 |
| Total | | - | 1,489 | 1,489 |
| 31 March 2009 | | | | |
| Financial assets | | | | |
| Trade and other receivables | 12 | - | 1,489 | 1,489 |
| Total | | - | 1,110 | 1,626 |

| | | |
|---|--------------|--------------|
| 12 Trade and other receivables - current | 2010 | 2009 |
| | £000 | £000 |
| Amounts owed by fellow subsidiary undertakings | 1,489 | 1,489 |
| | 1,489 | 1,489 |

The Directors consider that the carrying amount of trade and other receivables approximates to their fair value

13 Deferred tax

Deferred tax is calculated in full on temporary differences under the liability method using a tax rate of 28% (2009 28%)
Deferred tax assets have been recognised in respect of all temporary differences giving rise to deferred tax assets because it is probable that these assets will be recovered. The movements on the deferred tax account were

Deferred tax (assets)/liabilities

| | Accelerated tax depreciation £000 | Other £000 | Total £000 |
|--|---|---------------|---------------|
| At 1 April 2008 | 201 | (62) | 139 |
| (Credited)/charged to the income statement | 128 | (3) | 125 |
| Transferred on disposal of trade | (329) | 65 | (264) |
| At 31 March 2009 | - | - | - |
| At 31 March 2010 | - | - | - |

14 Share capital

| | Authorised £000 | Allotted, called up and fully paid £000 |
|--------------------------------------|--------------------|---|
| At 1 April 2008 | | |
| 2,046,563 ordinary shares of £1 each | 2,047 | 2,047 |
| At 31 March 2009 | 2,047 | 2,047 |
| At 31 March 2010 | 2,047 | 2,047 |

VIRIDOR WASTE (BRISTOL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 Accumulated losses

| | £000 |
|-------------------|-------|
| At 1 April 2008 | (461) |
| Loss for the year | (97) |
| At 31 March 2009 | (558) |
| At 31 March 2010 | (558) |

16 Cash flow from operating activities

Reconciliation of loss for the year to cash generated from operations

| | 2010 £000 | 2009 £000 |
|---|--------------|--------------|
| Cash generated from operations | - | (97) |
| Loss for the year | - | (97) |
| Adjustments for | | |
| Profit on disposal of property, plant and equipment | - | (11) |
| Depreciation charge | - | 385 |
| Finance income | - | (12) |
| Finance costs | - | 12 |
| Taxation payable | - | 181 |
| Changes in working capital | | |
| Decrease in inventories | - | 4 |
| Increase in trade and other receivables | - | (344) |
| Decrease in trade and other payables | - | 515 |
| Cash generated from operations | - | 633 |

17 Related party transactions

| | 2010 £000 | 2009 £000 |
|---|--------------|--------------|
| <i>Fellow subsidiary undertakings</i> | | |
| Sale of goods and services | - | 35 |
| Purchase of goods and services | - | 1,987 |
| Purchase of goods and services – administrative recharges | - | 285 |

Year end balances

Receivables

| | | |
|--|-------|-------|
| Amounts owed by fellow subsidiary undertakings | 1,489 | 1,489 |
|--|-------|-------|

18 Ultimate parent undertaking

The Company is a wholly owned subsidiary of Viridor Waste (Bristol Holdings) Limited, a company registered in England

Viridor Waste (Bristol Holdings) Limited is a wholly owned subsidiary of Viridor Waste Management Limited, a company registered in England which is a wholly owned subsidiary of Viridor Waste Limited, a company registered in England which is a wholly owned subsidiary of Viridor Limited, a company registered in England

The parent company of the smallest group into which the Company's results are consolidated is Viridor Limited. Group financial statements are included in the Annual Report of Viridor Limited which is available from Peninsula House, Rydon Lane, Exeter, EX2 7HR

The ultimate parent company and controlling party is Pennon Group Plc which is registered in England, this is the largest group into which the Company's results are consolidated. Group financial statements are included in the Annual Report of Pennon Group Plc which is available from Peninsula House, Rydon Lane, Exeter, EX2 7HR