

WHITLENGE ACQUISITION LIMITED

Report and Financial Statements

2 October 2004



WHITLENGE ACQUISITION LIMITED

REPORT AND FINANCIAL STATEMENTS 2004

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WHITLENGE ACQUISITION LIMITED

REPORT AND FINANCIAL STATEMENTS 2004

OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS

Berisford (Overseas) Limited
S & W Berisford Limited

SECRETARY

R S Syms

REGISTERED OFFICE

Chancel Way
Halesowen Industrial Estate
Halesowen
West Midlands
B62 8SE

BANKERS

Bank of Scotland
55 Temple Row
Birmingham
B2 5LS

SOLICITORS

Wragge & Co.
55 Colmore Row
Birmingham
B3 2AS

WHITLENGE ACQUISITION LIMITED

DIRECTORS' REPORT

The Directors present their annual report and financial statements for the 53 weeks ended 2 October 2004.

PRINCIPAL ACTIVITIES AND FUTURE PROSPECTS

The principal activity of the Company continues to be that of an investment holding company. The Directors anticipate no change in the principal activity of the Company.

RESULTS AND DIVIDENDS

The Company did not trade during the current or prior period, and hence no profit and loss account has been prepared.

The Directors do not recommend the payment of a dividend (52 weeks ended 27 September 2003 - £nil).

DIRECTORS AND THEIR INTERESTS

The directors who served throughout the period and subsequently are:

Berisford (Overseas) Limited
S & W Berisford Limited

None of the Directors in office at the period end had any interests in the shares of the Company.

The interests of the Directors in office at 2 October 2004 in shares of other companies in the Enodis group are set out in Note 10 to the accounts. Other than as shown in Note 10 none of the Directors had any interest in the shares of other group companies.

Approved by the Board of Directors
and signed on behalf of the Board

on 27 July 2005



R S Syms
Secretary

WHITLENGE ACQUISITION LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

United Kingdom company law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Company as at the end of the financial period 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;*
- state whether applicable accounting standards have been followed; 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 proper accounting records which 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. They are also responsible for the system of internal control, for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WHITLENGE ACQUISITION LIMITED

BALANCE SHEET

2 October 2004

	Note	2 October 2004 £'000	27 September 2003 £'000
FIXED ASSETS			
Investments	4	8,728	8,728
CREDITORS: amounts falling due in less than one year	5	(1,565)	(1,565)
NET CURRENT LIABILITIES		(1,565)	(1,565)
NET ASSETS		7,163	7,163
CAPITAL AND RESERVES			
Called up share capital	6	3,000	3,000
Profit and loss account		4,163	4,163
SHAREHOLDERS' FUNDS	7	7,163	7,163
Shareholders' funds may be analysed as:			
Equity interests		5,163	5,163
Non-equity interests		2,000	2,000
		7,163	7,163

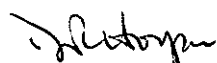
The annual financial statements have not been audited because the company is entitled to the exemption provided by section 249AA(1) of the Companies Act 1985 relating to dormant companies and its members have not required the company to obtain an audit of these financial statements in accordance with section 249B(2).

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with section 221 of the Companies Act 1985. The directors also acknowledge their responsibilities for preparing financial statements which 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 section 226 of the Companies Act 1985 and which otherwise comply with the requirements of that Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the Board of Directors on

Signed on behalf of the Board of Directors

27 July 2005



For and on behalf of
Berisford (Overseas) Limited

Director

NOTES TO THE FINANCIAL STATEMENTS

53 weeks ended 2 October 2004

1. ACCOUNTING POLICIES

A summary of the Company's principal accounting policies, which have been applied consistently throughout the current and preceding period is set out below.

Basis of accounting

The financial statements are prepared in accordance with applicable United Kingdom accounting standards and under the historical cost convention.

Under the provision of FRS1 (Revised), the Company has not prepared a cash flow statement because the ultimate parent undertaking, Enodis plc, has prepared consolidated accounts which are publicly available (see note 9).

These financial statements present information about the individual company and not about its group. The Company has not prepared group accounts as, in accordance with S228 of the Companies Act 1985, the Company is a wholly owned subsidiary of another company incorporated in the United Kingdom (see note 9).

Investments

Fixed asset investments are shown at cost less provisions for impairment in value.

2. PROFIT FOR THE FINANCIAL PERIOD

The company has not traded throughout the current and prior periods. Accordingly no profit and loss account and no statement of total recognised gains and losses are presented.

The company had no employees during the current and preceding period. The directors did not receive any remuneration during the current and preceding period in respect of services to the company.

3. DIVIDENDS PROPOSED ON NON-EQUITY SHARES

The holders of the preference shares have waived their entitlement to dividends in the current and prior periods.

4. INVESTMENTS

Fixed asset investments comprise a wholly-owned subsidiary undertaking at cost and other trade investments as follows:

	Description and proportion of shares held	Country of incorporation and operation	Principal activity	2 October 2004 £'000	27 September 2003 £'000
Whitleng Drink Equipment Limited	100% 1p ordinary	Great Britain	Factoring and manufacture of drink dispense equipment	-	-
	100% £1 deferred			8,727	8,727
Other trade investments	-	-	-	1	1
				<u>8,728</u>	<u>8,728</u>

5. CREDITORS: AMOUNTS FALLING DUE AFTER LESS THAN ONE YEAR

	2 October 2004 £'000	27 September 2003 £'000
Amounts owing to group undertakings	<u>1,565</u>	<u>1,565</u>

WHITLENGE ACQUISITION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

53 weeks ended 2 October 2004

6. CALLED UP SHARE CAPITAL

	2 October 2004 £'000	27 September 2003 £'000
Authorised, allotted, called up and fully paid		
150,000 A ordinary shares of £1 each	150	150
775,000 B ordinary shares of £1 each	775	775
75,000 C ordinary shares of £1 each	75	75
20,000 redeemable 12% preference shares of £100 each	2,000	2,000
	<u>3,000</u>	<u>3,000</u>

The A, B and C ordinary shares rank *pari passu* in all respects.

Redeemable preference shares

The holders of the preference shares have waived their entitlement to dividends in the current period.

The preference shares must be redeemed, at par, prior to a sale of the Company or a listing on the London Stock Exchange.

The Company may redeem all or any part of the shares at par provided 30 days notice is given to the holders of the shares.

The shares have no voting rights, except at a meeting to vary their class rights, and receive preferential return of capital on a winding up of the Company.

7. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	53 weeks ended 2 October 2004 £'000	52 weeks ended 27 September 2003 £'000
Opening shareholders' funds	7,163	7,163
Result for the financial period	-	-
Closing shareholders' funds	<u>7,163</u>	<u>7,163</u>

WHITLENGE ACQUISITION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

53 weeks ended 2 October 2004

8. ULTIMATE PARENT COMPANY AND CONTROLLING PARTY

The ultimate parent company and controlling party is Enodis plc, a company incorporated in Great Britain. The immediate parent company is Whitleng Drink Equipment Limited (formerly Scotsman Beverage Systems Limited). Enodis plc is the parent company of the smallest and largest groups which include the Company and for which group financial statements are prepared. Copies of the financial statements of Enodis plc are available from the Secretary at Washington House, 40-41 Conduit Street, London W15 2YQ.

9. RELATED PARTY TRANSACTIONS

The Company is applying the exemption granted by paragraph 3(c) of Financial Reporting Standard No.8 "Related Party Disclosures" not to disclose transactions between group companies.

10. DIRECTORS' INTERESTS IN OTHER ENODIS GROUP COMPANIES

	Nominal value of ordinary shares held	Number of shares 2 October 2004	27 September 2003
Interests of Berisford (Overseas) Limited in:			
Berisford (Jersey) Limited	£1	103,492	103,492
Turner Curzon Limited (non beneficial)	5p	1	1
Non beneficial interests of S&W Berisford Ltd in:			
Berisford Bristar Investments Limited	£1	46,240,001	46,240,001
Berisford Bristar Limited	£1	275,481	275,481
Berisford-Charter Residential Limited	£1	1	1
Berisford Holdings Limited	£1	1	1
Berisford Industries Limited	£1	1	1
Berisford International Limited	£1	1	1
Enodis Investments Limited (formerly called Berisford Investments Limited)	50p	1,001	1,001
Enodis Property Developments Limited	£1	1,240	1,240
Berisford (Overseas) Limited	£1	1	1
Enodis Property Group Limited (formerly called Berisford Property Group Limited)	£1	1	1
Berisford Treasury Limited	£1	1	1
Berisford (UK) Limited	£1	1	1
Bristar Trading Limited	£1	1	1
Bristar Trading Overseas Limited	£1	1	1
Craneheath Limited	£1	1	1
Garland Catering Equipment Limited	£1	1	1
J. H. Rayner (Cocoa) Limited	£1	1	1
J. H. Rayner (Mincing Lane) Limited	£1	2	2
Manston Limited	US\$1	1	1
Steamhammer Limited	£1	1	1
Turner Curzon Limited	5p	6	6