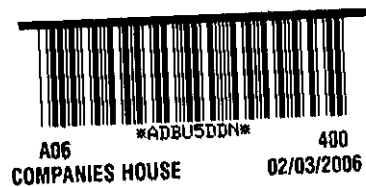


3465412

REPORT AND ACCOUNTS

S&J METROLOGY LTD

30th September 2005



S&J METROLOGY LTD

Registered No. 3465412

DIRECTORS

W. Fletcher
P.J. Dyson

SECRETARY

W. Fletcher

REGISTERED OFFICE

Atlas Way
Atlas North
Sheffield
S4 7QQ

S&J METROLOGY LTD

DIRECTORS' REPORT

The Directors submit their report and accounts for the year ended 30th September 2005.

PRINCIPAL ACTIVITY

The Company did not trade during the year.

DIRECTORS AND THEIR INTERESTS

The Directors of the Company during the year were as follows:

P.J. Dyson
W. Fletcher

None of the Directors have any interests in the shares of the Company required to be disclosed under Schedule 7 of the Companies Act 1985.

On behalf of the Board



W. Fletcher
Secretary

27th February 2006

S&J METROLOGY LTD

BALANCE SHEET

at 30th September 2005

		2005	2004
	Notes	£	£
CURRENT ASSESTS			
Amounts owed by parent undertaking		2	2
		—	—
CAPITAL AND RESERVES			
Share capital	2	2	2
		—	—

Statement of the Directors

For the year ended 30th September 2005 the company was entitled to exemption under section 249aa(1) of the Companies Act 1985.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249b(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

- (i) ensuring the company keeps accounting records which comply with section 221 of the Companies Act 1985, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit and loss for the financial year in accordance with section 226 of the Companies Act 1985 and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Board on 27th February 2006



W. Fletcher
Director

S&J METROLOGY LTD

NOTES TO THE ACCOUNTS

at 30th September 2005

1. ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards.

2. SHARE CAPITAL

	2005 £	2004 £
<u>Authorised</u>		
1,000 ordinary shares of £1 each	1,000	1,000
	<hr/>	<hr/>
<u>Allotted Called up and Fully Paid</u>		
2 ordinary shares of £1 each	2	2
	<hr/>	<hr/>

3. ULTIMATE PARENT UNDERTAKING

The Company is a wholly owned subsidiary undertaking of Spear & Jackson plc, whose ultimate parent undertaking is Spear & Jackson Inc, a company registered in the United States of America.

Spear & Jackson plc is the parent undertaking of the smallest group for which consolidated accounts are prepared and Spear & Jackson Inc is the parent undertaking of the largest group for which consolidated financial statements are prepared.