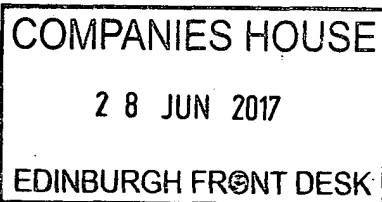


Enviros Group Limited

Report and financial statements for the year ended 30
September 2016



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Report and Financial Statements
30 September 2016

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Corporate information

Directors	L A Power (resigned on 5 December 2016) J R Shattock (appointed 30 November 2016)
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Secretary	M T Norris
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Registered office	1180 Eskdale Road Winnersh Reading Berkshire RG41 5TU
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Registered number of incorporation	04217291
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Auditors	Ernst & Young LLP G1 Building 5 George Square Glasgow G2 1DY
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Strategic report
30 September 2016

The directors present their Strategic report for the year ended 30 September 2016.

Business review

The principal activity during the year was as a holding company.

Principal risks and uncertainties

The principal risks and uncertainties facing the company are as follows:

Financial risk management policy

The company's principal financial instruments comprise of other financial assets, such as debtors, arising directly from the company's activities.

Credit Risk

The company undertakes assessments of the recoverability of intergroup group debts in order to ensure that credit is not extended where there is a likelihood of a default.

Legislative risks

The performance of the Company's services in the UK is bound by the Health and Safety legislation that governs the activities on construction sites. These standards are subject to periodic revision and continued compliance with the legislation imposes a cost to the business. Failure to comply with the legislation could materially affect the Group's ability to operate.

On behalf of the Board



J R Shattock
Director

Date: 23/6/17

**Directors' report
30 September 2016**

The Directors have pleasure in presenting their report and financial statements for the year ended 30 September 2016 for Enviros Group Limited, company registration number 04217291.

Directors of the company

L A Power (resigned 5 December 2016)

J R Shattock (appointed 30 November 2016)

Results

The result for the year ended 30 September 2016 after taxation was £nil (2015:£nil).

The directors do not recommend a dividend (2015:£nil).

Going concern

At 30 September 2016, the company had net current liabilities of £2,601,000 including net amounts owed to group undertakings of £2,601,000. Consequently the company is dependent on continuing financial support being available from its ultimate parent undertaking. The parent undertaking has agreed that it will provide financial support to the company, for a period not less than twelve months from the date of approval of these financial statements, to assist the company in meeting its liabilities as and when they fall due, but only to the extent that funds are not otherwise available to the company to meet such liabilities. The parent undertaking has undertaken to inform the company immediately in the event that circumstances change in a manner such as it would or might no longer be open to the parent undertaking to continue such financial support.

In the view of the circumstances referred to above, the directors of the company believe that financial support will continue to be available to the company in the foreseeable future. Accordingly, the directors of the company believe that it is appropriate to prepare the financial statements on a going concern basis.

Future developments

The business intends to continue as a holding company in the future.

Directors' statement as to disclosure of information to auditors

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 they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Auditors

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Ernst & Young LLP will therefore continue in office.

On behalf of the Board



J R Shattock
Director

Date: 23/6/17

Directors' responsibilities statement
30 September 2016

The directors are responsible for preparing the Strategic Report, Directors' Report and the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 101 '*Reduced Disclosure Framework*' (FRS101).

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 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; and
- state whether applicable FRS 101 and IFRS's have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis, unless they consider that to be inappropriate.

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 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.

Independent auditor's report to the members of Enviros Group Limited

We have audited the financial statements of Enviros Group Limited for the year ended 30 September 2016 which comprise the Balance Sheet and the related notes 1 to 14. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 101 'Reduced Disclosure Framework'.

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 5, 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 Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report and Financial Statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 30 September 2016 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 101 'Reduced Disclosure Framework'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Independent auditor's report to the members of Enviros Group Limited (continued)

Opinion on other matter prescribed by the Companies Act 2006

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

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.

Ernst & Young LLP

Janie McMinn (Senior statutory auditor)

for and on behalf of Ernst & Young LLP, Statutory Auditor

G1 Building
5 George Square
Glasgow
G2 1DY

Date *23/6/17*

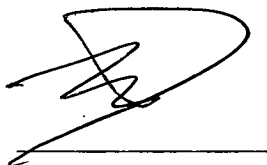
**Statement of changes in equity
for the year ended 30 September 2016**

	<i>Equity share capital £'000</i>	<i>Profit & loss account £'000</i>	<i>Total equity £'000</i>
At 1 October 2014	1	80	81
Loss for the year	-	-	-
Other comprehensive income	-	-	-
Total comprehensive income for the year	-	-	-
At 30 September 2015	1	80	81
Loss for the year	-	-	-
Other comprehensive income	-	-	-
Total comprehensive income for the year	-	-	-
At 30 September 2016	1	80	81

**Balance sheet
at 30 September 2016**

	<i>Note</i>	<i>2016 £'000</i>	<i>2015 £'000</i>
Fixed Assets			
Investments	5	2,682	2,682
		<u>2,682</u>	<u>2,682</u>
Current assets			
Debtors:			
Amounts falling due within one year	6	11,765	11,765
Creditors			
Amounts falling due within one year	7	(14,366)	(14,366)
		<u>(2,601)</u>	<u>(2,601)</u>
Net current liabilities			
		<u>(2,601)</u>	<u>(2,601)</u>
Net assets		<u>81</u>	<u>81</u>
Capital and reserves			
Share capital	8	1	1
Profit and loss account		80	80
		<u>81</u>	<u>81</u>

Approved by the Board on 23/6/17



J R Shattock
Director

Notes to the financial statements

30 September 2016

1. Authorisation of financial statements and statement of compliance with FRS 101

The financial statements of Enviros Group Limited (the 'company') for the year ended 30 September 2016 were authorised for issue by the board of directors on ~~23 JUNE~~ 2017 and the balance sheet was signed on the board's behalf by Jonathan Shattock. The company is incorporated and domiciled in England and Wales.

These financial statements are prepared under the historical cost convention and in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101) and applicable accounting standards. The company's financial statements are presented in Sterling and all values are rounded to the nearest thousand pounds (£'000) except when otherwise indicated. The principal accounting policies adopted by the company are set out in note 2. The financial statements are prepared on a going concern basis.

The Company is exempt by virtue of section 401 of the Companies Act 2006 from the requirement to prepare group financial statements as it is a wholly owned subsidiary of Jacobs Group Australia Holdings Limited. The results of Sinclair Knight Merz (Europe) Limited and Jacobs Group Australia Holdings Limited are included in the consolidated financial statements of Jacobs Engineering Group Inc. which are available from 1999 Bryan Street, Suite 1200, Dallas, Texas 75201, USA. These financial statements present information about the company as an individual undertaking.

2. Accounting policies

2.1 Basis of preparation

The company transitioned from the previously extant UK GAAP to FRS 101 for both years presented. Transition tables showing all material adjustments are disclosed in note 13.

The accounting policies which follow set out those policies which apply in preparing the financial statements for the year ended 30 September 2016.

The company has taken advantage of the following disclosure exemptions under FRS 101:

- (a) the requirements of IFRS 7 Financial Instruments: Disclosures,
- (b) the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement.
- (c) the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of:
 - (i) paragraph 79(a)(iv) of IAS 1;
- (d) the requirements of paragraphs 10(d), 10(f), 40(a)-40(d), 111 and 134-136 of IAS 1 Presentation of Financial Statements;
- (e) the requirements of IAS 7 Statement of Cash Flows;
- (f) the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- (g) the requirements of paragraph 17 and 18(a) of IAS 24 Related Party Disclosures;
- (h) the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member;
- (i) the requirements of paragraphs 130(j)(ii)-130(j)(iii), 134(d)-134(f) and 135(c)-135(e) of IAS 36 Impairment of Assets.

Notes to the financial statements
30 September 2016 (continued)

2. Accounting policies (continued)

2.2 Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

2.3 Significant accounting policies

(a) Foreign currency translation

The company's financial statements are presented in Sterling, which is also the company's functional currency.

(b) Transactions and balances

Transactions in foreign currencies are initially recorded in the company's functional currency by applying the spot exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rate of exchange ruling at the balance sheet date. All differences are taken to the income statement.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

(c) Trade and other debtors

Trade debtors are recognised and carried at the lower of their original invoiced value and recoverable amount. Where the time value of money is material, receivables are carried at amortised cost. Provision is made when there is objective evidence that the company will not be able to recover balances in full. Balances are written off when the probability of recovery is assessed as being remote.

(d) Investments

Fixed asset investments are originally recorded at cost. The company assesses at each reporting date whether there is an indication that the investment may be impaired.

Notes to the financial statements
30 September 2016 (continued)

2. Accounting policies (continued)

2.3 Significant accounting policies (continued)

(e) Income taxes

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted by the balance sheet date.

Deferred income tax is recognised on all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements, with the exception that deferred income tax assets are recognised only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, carried forward tax credits or tax losses can be utilised.

Deferred income tax assets and liabilities are measured on an undiscounted basis at the tax rates that are expected to apply when the related asset is realised or liability is settled, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

The carrying amount of deferred income tax assets is reviewed at each balance sheet date. Deferred income tax assets and liabilities are offset, only if a legally enforcement right exists to set off current tax assets against current tax liabilities, the deferred income taxes relate to the same taxation authority and that authority permits the company to make a single net payment.

Income tax is charged or credited to other comprehensive income if it relates to items that are charged or credited to other comprehensive income. Similarly, income tax is charged or credited directly to equity if it relates to items that are credited or charged directly to equity. Otherwise income tax is recognised in the income statement.

3. Auditors' remuneration

The auditor's remuneration is borne by Sinclair Knight Merz (Europe) Limited.

Notes to the financial statements
30 September 2016 (continued)

4. Staff costs and directors' remuneration

(a) Staff costs

The company did not employ any persons during the year (2015:Nil)

(b) Directors' remuneration

None of the directors received any emoluments for their services to the company. The emoluments of all the companies' directors are or were incurred by other Jacobs Engineering Group companies and are disclosed in the accounts of these companies.

5. Investments

	Shares in group undertakings £000
Cost	
At the beginning and end of the year	11,696
Provision for impairment	
At the beginning and end of the year	9,014
Net book Value	
At the beginning and end of the year	2,682

A list of principal subsidiary undertakings and joint arrangements is given below.

Name of undertaking	Country of incorporation and operation	Principal activity	Proportion of ordinary shares held by the group
Subsidiary undertakings			
Enviros Limited	United Kingdom	Holding company	100%
Enviros Consulting Limited	United Kingdom	Environmental consultancy services	100%(i)
Aspinwall & Company Limited	United Kingdom	Dormant	100%(i)
Enviros Management Services Limited	United Kingdom	Dormant	100%(i)

⁽ⁱ⁾ Not held directly by the company

Notes to the financial statements
30 September 2016 (continued)

5. Investments (continued)

All the above companies have accounting reference dates of 30 September.

The carrying value of the investment held by Enviro Group Limited exceeds the value of the assets within the group. All companies within the Enviro Group Limited are ultimately wholly owned subsidiary undertakings of Jacobs Engineering Group Inc. No adjustment has been made to the carrying value of the company's investment in individual subsidiary companies.

This represents a departure from accounting principles, which require assets to be written down at the lower of cost and net realisable value. As there has been no overall loss to the Group because the trade and assets are retained in another subsidiary that is wholly owned by the Group, the directors consider that the policy is necessary in order that the financial statements give a true and fair view.

6. Debtors (amounts falling due within one year)	2016 £'000	2015 £'000
Amounts owed by group undertakings	11,765	11,765
	11,765	11,765

Amounts due by group undertaking are interest free, have no fixed date of repayment and are repayable on demand.

7. Creditors (amounts falling due within one year)	2016 £'000	2015 £'000
Amounts owed by group undertakings	14,366	14,366
	14,366	14,366

Amounts due to group undertaking are interest free, have no fixed date of repayment and are repayable on demand.

Notes to the financial statements
30 September 2016 (continued)

8. Authorised and issued share capital

	2016	2015
	£'000	£'000
<i>Authorised:</i>		
136,010 ordinary shares of £0.01 each	<u>1</u>	<u>1</u>
<i>Allotted, called up and fully paid:</i>		
136,010 ordinary shares of £0.01 each	<u>1</u>	<u>1</u>

9. Contingent liabilities

Under a group registration, the company is jointly and severally liable for value added tax due by some other group undertakings. At 30 September 2016 this contingent liability amounted to £13,572k (2015: £15,714k).

10. Post balance sheet events

There were no significant events since the year end.

11. Group undertaking

The company's immediate parent undertaking and controlling party is Sinclair Knight Merz (Europe) Limited a company incorporated in the United Kingdom. The company's ultimate parent undertaking and controlling party is Jacobs Engineering Group Inc., a company incorporated in the United States of America.

The parent undertaking of the smallest group of undertakings of which the company is a member and for which financial statements are drawn up is Jacobs Group Australia Holdings Limited and largest group of undertakings of which the company is a member and for which group financial statements are drawn up is Jacobs Engineering Group Inc., a company incorporated in the United States of America. Copies of its group financial statements are available to the public from its registered office at 1999 Bryan Street, Suite 1200, Dallas, Texas 75201, United States of America.

12. Related party transactions

The company has taken advantage of the exemption under paragraph 8(j) and 8(k) of FRS101 not to disclose transactions with wholly owned subsidiaries.

Notes to the financial statements
30 September 2016 (continued)

13. Transition to FRS 101

For all periods up to and including the year ended 30 September 2015, the company prepared its financial statements in accordance with previously extant generally accepted accounting practice (UK GAAP). These financial statements, for the year ended 30 September 2016, are the first the company has prepared in accordance with FRS 101.

Accordingly, the company has prepared financial statements which comply with FRS 101 applicable for periods beginning on or after 1 October 2014 and the significant accounting policies meeting those requirements are described in the relevant notes.

In preparing these financial statements, the company has started from an opening balance sheet as at 1 October 2014, the company's date of transition to FRS 101, and made those changes in accounting policies and other restatements required for the first time adoption of FRS 101. As such, this note explains the principal adjustments made by the company in restating its balance sheet as at 1 October 2014 prepared under previously extant UK GAAP and its previously published UK GAAP financial statements for the year ended 30 September 2015.

On transition to FRS 101, the company has applied the requirements of paragraphs 6-33 of IFRS 1 First time adoption of International Financial Reporting Standards.

Notes to the financial statements
30 September 2016 (continued)

13. Transition to FRS 101 (continued)

Reconciliation of equity as at 30 September 2014

	Note	UK GAAP £'000	FRS 101 Reclassification/ remeasurement £'000	FRS 101 Total £'000
Fixed Assets				
Investments		2,682	-	2,682
		<u>2,682</u>	<u>-</u>	<u>2,682</u>
Current assets				
Debtors:				
Amounts falling due within one year		11,765	-	11,765
		<u>11,765</u>	<u>-</u>	<u>11,765</u>
Creditors				
Amounts falling due within one year				
Creditors		(14,366)	-	(14,366)
		<u>(14,366)</u>	<u>-</u>	<u>(14,366)</u>
Net current liabilities		<u>(2,601)</u>	<u>-</u>	<u>(2,601)</u>
Net assets		<u>81</u>	<u>-</u>	<u>81</u>
Capital and reserves				
Share capital		1	-	1
Profit and loss account		80	-	80
		<u>81</u>	<u>-</u>	<u>81</u>

Notes to the financial statements
30 September 2016 (continued)

13. Transition to FRS 101 (continued)

Reconciliation of equity as at 30 September 2015

	<i>Note</i>	<i>UK GAAP £'000</i>	<i>FRS 101 Reclassification/ remeasurement £'000</i>	<i>FRS 101 Total £'000</i>
Fixed Assets				
Investments		2,682	-	2,682
		<u>2,682</u>	<u>-</u>	<u>2,682</u>
Current assets				
Debtors:				
Amounts falling due within one year		11,765	-	11,765
		<u>11,765</u>	<u>-</u>	<u>11,765</u>
Creditors				
Amounts falling due within one year				
Creditors		(14,366)	-	(14,366)
		<u>(14,366)</u>	<u>-</u>	<u>(14,366)</u>
Net current liabilities		<u>(2,601)</u>	<u>-</u>	<u>(2,601)</u>
Net assets		<u>81</u>	<u>-</u>	<u>81</u>
Capital and reserves				
Share capital		1	-	1
Profit and loss account		80	-	80
		<u>81</u>	<u>-</u>	<u>81</u>

14. Reconciliation of profit for the year ended 30 September 2015

The remeasurement differences on reported profit of the company for the year ended 30 September 2015 amounted to £Nil.