

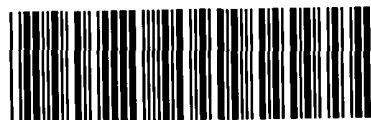
Registered number: 05484327

BROOKS BROTHERS UK LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE 52 WEEKS ENDED 29 JULY 2017

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BROOKS BROTHERS UK LIMITED

COMPANY INFORMATION

Directors	Claudio del Vecchio Matteo del Vecchio Stephen Kane Luca Gastaldi
Registered number	05484327
Registered office	5th Floor 89 New Bond Street London W1S 1DA
Independent auditors	Deloitte LLP Statutory Auditor London, UK
Bankers	Unicredit Bank A.G. Moor House 120 London Wall London EC2Y 5ET

BROOKS BROTHERS UK LIMITED

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BROOKS BROTHERS UK LIMITED

**DIRECTORS' REPORT
FOR THE PERIOD ENDED 29 JULY 2017**

The directors present their report and the financial statements for the period ended 29 July 2017.

Directors

The directors who served during the period and since year end were:

Claudio del Vecchio
Matteo del Vecchio
Stephen Kane
Luca Gastaldi

Directors' indemnities

The company has made qualifying third party indemnity provisions for the benefits of its directors, which were made during the period and remain in force at the date of this report.

Disclosure of information to auditors

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Post balance sheet events

Subsequent to the period end, loans from group companies, totalling £2,880,620, were converted to 2,880,620 ordinary shares of £1 each.

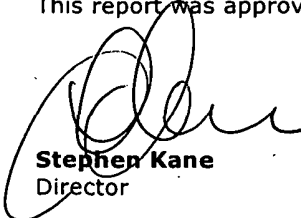
Auditors

The auditors, Deloitte LLP, will be proposed for reappointment in accordance with section 487 of the Companies Act 2006.

Small companies note

This directors' report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

This report was approved by the board on 19th March 2018 and signed on its behalf.



Stephen Kane
Director

BROOKS BROTHERS UK LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE PERIOD ENDED 29 JULY 2017

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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 for the company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 to 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.

BROOKS BROTHERS UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROOKS BROTHERS UK LIMITED

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 29 July 2017 and of its loss for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Brooks Brothers UK Limited (the 'company') which comprise:

- the statement of comprehensive income;
- the balance sheet; and
- the statement of changes in equity; and
- the related notes 1 to 13.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are required by ISAs (UK) to report in respect of the following matters where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

We have nothing to report in respect of these matters.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in respect of these matters.

BROOKS BROTHERS UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROOKS BROTHERS UK LIMITED

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

BROOKS BROTHERS UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROOKS BROTHERS UK LIMITED

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters 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;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report and from the requirement to prepare a strategic report.

We have nothing to report in respect of these matters.

Helen BurrIDGE

Helen BurrIDGE (Senior Statutory Auditor)

For and on behalf of Deloitte LLP
Statutory Auditor
London, UK

Date: 19 March 2018

BROOKS BROTHERS UK LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 29 JULY 2017**

	Note	52 weeks ended 29 July 2017 £	52 weeks ended 30 July 2016 £
Turnover		7,552,528	6,980,352
Cost of sales		(3,859,706)	(3,706,794)
Gross profit		3,692,822	3,273,558
Distribution costs		(5,514,005)	(4,932,958)
Administrative expenses		(632,111)	(4,095,753)
Other operating expenses	3	(667,739)	-
Other operating income		2,365,026	2,392,958
Operating loss	4	(756,007)	(3,362,195)
Interest receivable and similar income		276	-
Interest payable and similar charges		(177)	-
Loss before tax		(755,908)	(3,362,195)
Tax on loss		(54)	(23,523)
Loss for the financial period		(755,962)	(3,385,718)

There was no other comprehensive income for 2017 (2016 - £NIL).

The notes on pages 9 to 16 form part of these financial statements.


BROOKS BROTHERS UK LIMITED
REGISTERED NUMBER:05484327

BALANCE SHEET
AS AT 29 JULY 2017

	Note	29 July 2017 £	30 July 2016 £
Fixed assets			
Tangible assets	6	153,556	835,867
		153,556	835,867
Current assets			
Stocks	7	2,250,791	2,042,580
Debtors	8	1,164,808	1,329,315
Cash at bank and in hand	9	1,624,396	773,468
		5,039,995	4,145,363
Creditors: amounts falling due within one year	10	(3,947,204)	(19,412,099)
Net current assets/(liabilities)		1,092,791	(15,266,736)
Total assets less current liabilities		1,246,347	(14,430,869)
Net assets/(liabilities)		1,246,347	(14,430,869)
Capital and reserves			
Called up share capital	11	19,823,484	3,697,100
Other reserves		306,794	-
Profit and loss account		(18,883,931)	(18,127,969)
		1,246,347	(14,430,869)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on


Stephen Kane
 Director

The notes on pages 9 to 16 form part of these financial statements.

BROOKS BROTHERS UK LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 29 JULY 2017**

	Called up share capital £	Capital contribution £	Profit and loss account £	Total equity £
At 2 August 2015	3,697,100	-	(14,742,251)	(11,045,151)
Comprehensive income for the period				
Loss for the period	-	-	(3,385,718)	(3,385,718)
Total comprehensive income for the period	-	-	(3,385,718)	(3,385,718)
At 30 July 2016	3,697,100	-	(18,127,969)	(14,430,869)
Comprehensive income for the period				
Loss for the period	-	-	(755,962)	(755,962)
Total comprehensive income for the period	-	-	(755,962)	(755,962)
Contributions by and distributions to owners				
Shares issued during the period	16,126,384	-	-	16,126,384
Capital contribution during the period ¹	-	306,794	-	306,794
Total transactions with owners	16,126,384	306,794	-	16,433,178
At 29 July 2017	19,823,484	306,794	(18,883,931)	1,246,347

¹ Capital contribution has arisen on a balance due to the company's parent being forgiven during the period.

BROOKS BROTHERS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 JULY 2017

1. General information

The principal activity of the company is that of retailing high quality menswear and ladies wear.

The company is a private company limited by shares and is registered in England and Wales. The address of its principal place of business is 150 Regent Street, London, W1B 5SJ.

The registered office during the year was 89 New Bond Street, London, W1S 1DA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

The company is reliant upon the continued support of its ultimate parent company, Brooks Brother Group Inc., which has confirmed that it will continue to provide such support for a period of at least 12 months from the date of approval of these financial statements. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis.

2.3 Turnover

The total turnover of the company for the period has been derived from its principal activity wholly undertaken in the United Kingdom. Turnover represents amounts receivable for goods provided in the normal course of business, net of VAT and discounts. Turnover from gift vouchers is recognised at the point of redemption.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

BROOKS BROTHERS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 JULY 2017

2. Accounting policies (continued)

2.4 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Fixtures & fittings and office equipment	- 8 to 10 years
Computer equipment	- 3 years
Shop setup	- 5 years
Shop display	- 3 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

2.5 Stocks

Stock is valued at the lower of cost and net realisable value. Cost is based on the purchase of materials from the group.

Net realisable value is based on estimated normal selling price, less further costs expected to be incurred to completion and disposal. Provision is made for obsolete, slow moving or defective items where appropriate.

2.6 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 3 months.

2.8 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

BROOKS BROTHERS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 JULY 2017

2. Accounting policies (continued)

2.8 Financial instruments (continued)

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.9 Creditors

Short term creditors are measured at the transaction price.

2.10 Foreign currency translation

Functional and presentation currency

The company's functional and presentational currency is pound sterling.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Comprehensive Income except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in the Statement of Comprehensive Income within 'other operating income'.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Comprehensive Income on a straight line basis over the lease term.

BROOKS BROTHERS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 JULY 2017

2. Accounting policies (continued)

2.12 Pensions

Defined contribution pension plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Comprehensive Income when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the company in independently administered funds.

2.13 Borrowing costs

All borrowing costs are recognised in the Statement of Comprehensive Income in the period in which they are incurred.

2.14 Taxation

Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

2.15 Critical judgments

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no judgements expected to have a material impact during the year.

BROOKS BROTHERS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 JULY 2017

3. Other operating expenses

	52 weeks ended 29 July 2017 £	52 weeks ended 30 July 2016 £
Impairment of tangible fixed assets	667,739	-

The directors performed a review of fixed assets and agreed an impairment in the Regent Street Store.

4. Operating loss

The operating loss is stated after charging:

	52 weeks ended 29 July 2017 £	52 weeks ended 30 July 2016 £
Fees payable to the company's auditor for the audit of the company's annual accounts	28,500	26,000

5. Employees

The average monthly number of employees, including directors, during the period was 45 (2016 - 48).

None of the directors received emoluments from the company (2016 - none).

The directors are directors of other group companies and have their remuneration paid and disclosed in those companies. It is not practicable to allocate their remuneration between services to Brooks Brothers UK Limited and other group companies.

BROOKS BROTHERS UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 29 JULY 2017**

6. Tangible fixed assets

	Fixtures and fittings, plant and machinery & computer equipment £	Assets under construction £	Total £
Cost or valuation			
At 31 July 2016	3,415,540	12,300	3,427,840
Additions	3,534	141,771	145,305
Disposals	(100,200)	-	(100,200)
Transfers between classes	127,124	(127,124)	-
At 29 July 2017	<u>3,445,998</u>	<u>26,947</u>	<u>3,472,945</u>
Depreciation			
At 31 July 2016	2,591,973	-	2,591,973
Charge for the period	150,341	-	150,341
Disposals	(90,664)	-	(90,664)
Impairment charge	655,439	12,300	667,739
At 29 July 2017	<u>3,307,089</u>	<u>12,300</u>	<u>3,319,389</u>
Net book value			
At 29 July 2017	<u>138,909</u>	<u>14,647</u>	<u>153,556</u>
At 30 July 2016	<u>823,567</u>	<u>12,300</u>	<u>835,867</u>

7. Stocks

	29 July 2017 £	30 July 2016 £
Finished goods and goods for resale	<u>2,250,791</u>	<u>2,042,580</u>

BROOKS BROTHERS UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 29 JULY 2017**

8. Debtors

	29 July 2017 £	30 July 2016 £
Due after more than one year		
Other debtors	-	119,324
	<u>-</u>	<u>119,324</u>
Due within one year		
Amounts owed by fellow subsidiaries	-	443,640
Other debtors	92,449	4,876
Prepayments and accrued income	1,072,359	761,475
	<u>1,164,808</u>	<u>1,329,315</u>

Amounts owed by fellow subsidiaries are interest-free and repayable on demand.

9. Cash and cash equivalents

	29 July 2017 £	30 July 2016 £
Cash at bank and in hand	<u>1,624,396</u>	<u>773,468</u>

10. Creditors: Amounts falling due within one year

	29 July 2017 £	30 July 2016 £
Loan amounts owed to parent undertakings	-	6,908,572
Trade creditors	615,069	381,260
Amounts owed to parent undertakings	2,880,620	11,378,340
Corporation tax	54	-
Other taxation and social security	227,508	253,607
Other creditors	117,993	38,702
Accruals and deferred income	105,960	451,618
	<u>3,947,204</u>	<u>19,412,099</u>

Amounts owed to parent undertakings are interest-free and repayable on demand.

Subsequent to the period end, amounts included in amounts owed to parent undertakings were converted to 2,880,620 ordinary shares of £1 each.

BROOKS BROTHERS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 JULY 2017

11. Share capital

	29 July 2017 £	30 July 2016 £
Allotted, called up and fully paid		
19,823,484 (2016 - 3,697,100) Ordinary shares of £1 each	19,823,484	3,697,100

During the period, 16,126,384 ordinary shares of £1 each were issued and fully paid at par as part of a debt for equity swap.

12. Commitments under operating leases

At 29 July 2017 the company had future minimum lease payments under non-cancellable operating leases as follows:

	29 July 2017 £	30 July 2016 £
Not later than 1 year	2,667,717	2,661,228
Later than 1 year and not later than 5 years	7,786,622	9,848,372
Later than 5 years	-	189,583
	10,454,339	12,699,183

13. Related party transactions

In accordance with FRS 102 Section 1A paragraph 1AC.35, the company has not disclosed transactions with wholly owned group companies.

During the period, the company paid £67,602 (2016 - £700) for rates reviews to one of its directors. No amounts remain outstanding at either period end.

The parent of the smallest and largest group, of which the company is a member and for which group accounts are prepared, is Brooks Brothers Group Inc., whose registered address is 100 Phoenix Avenue, Enfield, Connecticut, 06082, United States of America.